DOCUMENT RESUME

ED 379 989	HE 028 090
TITLE	Financial Report of Ontario Universities, 1993-94. Volume I - Universities.
INSTITUTION	Council of Ontario Universities, Toronto.
REPORT NO	ISBN-0-88799-299-4; ISSN-0823-5872
PUB DATE	Dec 94
NOTE	308p.; For volume 2, see HE 028 091.
AVAILABLE FROM	Council of Ontario Universities, 444 Yonge St., Suite 203, Toronto, Ontario M5B 2H4, Canada.
PUB TYPE	Statistical Data (110)
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	Educational Finance; Enrollment; *Expenditures; Foreign Countries; Higher Education; *Income; *Operating Expenses; *School Funds; State Colleges; *State Universities
IDENTIFIERS	*Ontario

ABSTRACT

This report provides detailed financial information for provincially-assisted colleges and universities in Ontario (Canada) for the fiscal year ended April 30, 1994. It describes university accounting procedures, principles for reporting financial data, and definitions. Nine tables provide summary information on revenue, expenses, fund balances, and enrollment for all 43 provincially-assisted universities and colleges in Ontario. Fifteen tables provide summary information on revenue, expenses, and fund balances for the 21 provincially-assisted universities. The bulk of the report consists of individual financial reports for each university, providing data for fiscal year 1994 on: (1) combined revenue and expenses and changes in fund balances; (2) revenue and additions by source and type of fund; (3) expenses by object and type of fund; (4) actual operating expenses by object and functional area; and (5) general funds changes in appropriated fund balances. (MDM)

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ED 379 989

FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1993-94

Volume I - Universities

Council of Finance Officers
Universities of Ontario

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1993-94

Volume I - Universities

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December 1994

94 - 7

ISBN 0 - 88799 - 299 - 4
ISSN 0823 - 5872

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1995 01 06

The Honourable Dave Cooke
Minister of Education and Training
22nd Floor, Mowat Block
900 Bay Street
Toronto, Ontario
M7A 1L2

Dear Minister:

The Council of Ontario Universities is pleased to submit to you the *Financial Report of Ontario Universities 1993-94*. It is the most recent in a series of annual publications which provides financial information for all 43 provincially assisted universities and colleges in Ontario.

The Financial Report of Ontario Universities 1993-94 provides detailed financial information within a format which utilized consistent categories and definitions developed by the Council of Finance Officers - Universities of Ontario. Volume I reports financial information on the 21 degree granting universities and related institutions. Volume II includes financial information on 22 church-related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 1993-94* will be of assistance to you, the government of Ontario, and to the Ontario Council on University Affairs. Best wishes.

Sincerely,

Peter George
President

Encls.

COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO

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CHANGES IN FUND BALANCES

The financial situation at each of the Ontario universities is reflected in the size of its fund balances at the beginning of the fiscal year, the increase or decrease during the year, and the amount in each fund balance at the end of the year. A definition for each type of fund is provided in the Guidelines which follow. For example, the largest of these balances is represented by the non-expendable trust and endowment fund. It is somewhat unique in that the amounts in this fund are obtained from gifts and other forms of revenue which cannot be spent by the university. Only the interest earned on those fund balances can be spent.

Changes which occur in the fund balances during the fiscal year may arise from a number of sources. In addition to normal increases or decreases in revenues and expenditures, these changes may include unusual, major fluctuations in revenues and expenses from year to year. Large purchases of equipment or other items may increase expenditures in one year. An increase or decrease in research activity during one particular year may inflate or suppress expenditures or the level of research grants.

Changes in accounting practices may also have an impact on fund balances. For example, to comply with the Canadian Institute of Chartered Accountants' *Handbook*, some universities altered the way they reported the costs of pension plans and vacation pay. Complying with generally accepted accounting principles may mean that universities have to alter their method of reporting.

Fund balances may also be increased or decreased because of the use of appropriations to commit or reserve funds for specific future purposes. These purposes might include repairs, renovations and replacement of physical assets; purchase order commitments for materials and services ordered but not received; budgetary carry-forwards by departments to permit a delay in making expenditures; or self-insurance against future losses.

Year-end balances in individual funds can also be effected by interfund transfers. Those transfers represent the movement of assets from one fund to another. Significant transfers between funds are the result of approvals by a governing board. For example, donations collected through fund raising campaigns may be transferred from one fund to another. Trust funds and income from endowment funds may be transferred to finance operating, sponsored research and capital expenditures. Profits generated by an ancillary enterprise can be transferred to the capital or operating fund to finance expenditures in those funds. Or, research grants may be received from an outside agency whose generosity must then be matched by the university. This matching process can only be accomplished if funds are transferred into the sponsored research fund.

REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED 30 APRIL 1994

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers - Universities of Ontario. The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It should also be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1993-94*, 38 reported financial information for the 12 months ending 30 April 1994. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1994
Ryerson Polytechnic University	March 31, 1994
McMaster Divinity College	December 31, 1993
Knox College	December 31, 1993
Wycliffe College	May 31, 1994

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chair - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chair - Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 5 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Expenses are to be reported in the same fund or functional area as the source of revenue. Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

   Examples of *revenues which must be netted* are:

   (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.

   (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.

   (c) medical salaries recovered from the Ontario Ministry of Health;

(d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

(e) physical plant costs recovered from external sources; and

(f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. Internal Cost Transfers and Cost Recoveries

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. Gifts-in-Kind

These must be reported as *both* revenue and expenses within the appropriate fund or function.

4. Debt Servicing and Retirement

Where funding for debt servicing and retirement is financed by a specific government grant (i.e. from the Ontario Financing Authority - OFA), both the revenue and offsetting expenses are to be excluded. These amounts are to be reported in the space provided at the bottom of Table 2 as supplemental information.

Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research.

Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. Restricted Expendable Funds

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. Non-Expendable Trust and Endowment Fund

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Education and Training and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

   (a) Ontario Ministry of Education and Training

      (i) MET Formula Grants - includes basic grant only.

      (ii) MET Extra Formula Grants - includes only:

         - northern grants
         - bilingualism grants
         - differentiation grants
         - other supplementary as recommended by OCUA.

      (iii) MET Other Grants - includes:

         - teacher education
         - off-campus programme
         - grant in lieu of municipal taxes
         - second language and francophone grants
         - capital grants including capital advances from the Ontario Financing Authority (OFA)
         - university excellence fund
         - university student residence program.

   (b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MET, the "Source of Funds" may be other than MET and, therefore, should be reported here rather than under the previous (iii).

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Note: Where the university, providing an accounting service for a Centre of Excellence, receives funds, those funds should not be included in these reports. If there is an administrative fee, it should be reported as income.

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, OUAC application fees, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

   A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

   This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

   Communications includes the costs of telephone equipment rental, acquisition and switchboard, including related personnel and other costs.

   If an institution employs a charge-out system for central computing time or telephone equipment usage, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused

with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, space planning, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

   If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(d) Utilities - costs of heating, cooling, light and power, gas, water, and any other utilities necessary for the operation of the physical plant.

(e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

(f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

- (i) Hauling, moving and storing of furniture for other departments.
- (ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.
- (iii) Property taxes and other municipal assessments.
- (iv) Vehicles.
- (v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.
- (vi) Property and liability insurance.
- (vii) Renovations, alterations and major repairs.
- (viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of

hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.

(c) Other Salaries and Wages - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here.

Whenever an institution pays a premium or sets aside a negotiated amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object.

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund, the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary). As noted previously, the Ontario Financing Authority (OFA) repayments (both principal and interest) are to be excluded and reported separately as supplemental information.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following six categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Unexpended pension contributions which arise from compliance with the *Handbook* of the Canadian Institute of Chartered Accountants.

6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

1994 December 15

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,705,358	0	49,753	489,430	0	3,244,541	698,661	227,679	118,148	4,289,029	42,964
2. TOTAL EXPENSE (FROM TABLE 3)	2,669,676	0	48,126	475,165	0	3,192,967	718,329	161,043	173,762	4,246,101	0
3. NET REVENUE (EXPENSE)	35,682	0	1,627	14,265	0	51,574	-19,668	66,636	-55,614	42,928	42,964
4. NET RECONCILING ITEMS	-50,783	0	112	-16,236	0	-66,907	7,986	12,728	1,656	-44,537	8,645
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-15,101	0	1,739	-1,971	0	-15,333	-11,682	79,364	-53,958	-1,609	51,609
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	589	0	346	-7,549	0	-6,614	12,259	-58,224	30,651	-21,928	21,928
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-8,257	8,219	0	11,095	-11,057	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-22,769	8,219	2,085	1,575	-11,057	-21,947	577	21,140	-23,307	-23,537	73,537
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-32,467	169,488	6,783	-9,757	35,478	169,525	225,186	221,978	67,999	684,688	787,895
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-55,236	177,707	8,868	-8,182	24,421	147,578	225,763	243,118	44,692	661,151	861,432

Note: In addition to the above revenue and expenses, $28,424 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	1,576,665	0	0	1,576,665	0	0	0	1,576,665	0
(II) EXTRA FORMULA	210,276	0	0	210,276	0	0	0	210,276	0
(III) OTHER MET GRANTS	105,066	1,514	3,816	110,396	8,215	2,543	68,857	190,011	0
(B) OTHER ONTARIO GRANTS	17,071	1,896	669	19,636	107,451	15,430	5,217	147,734	0
TOTAL ONTARIO GRANTS	1,909,078	3,410	4,485	1,916,973	115,666	17,973	74,074	2,124,686	0
(C) FEDERAL	4,556	907	111	5,574	334,307	8,214	219	348,314	0
(D) MUNICIPAL	57	0	4	61	1,109	1,105	-276	1,999	0
(E) OTHER	658	0	0	658	10,357	428	0	11,443	0
2. FEES (A) TUITION CREDIT	630,966	0	0	630,966	0	0	0	630,966	0
(B) TUITION NON-CREDIT	0	41,614	12	41,626	0	0	0	41,626	0
(C) MISCELLANEOUS	64,984	1,276	158,465	224,725	0	0	2,077	226,802	0
3. BORROWINGS	0	0	0	0	0	0	18,206	18,206	0
4. DONATIONS	11,979	576	1,285	13,840	10,657	88,838	10,830	124,165	18,547
5. NON-GOVT. GRANTS & CONTRACTS	5,740	846	10	6,596	216,626	20,844	1,985	246,051	6
6. SALES OF SERVICE AND PRODUCTS	0	0	318,476	318,476	0	0	0	318,476	0
7. INVESTMENT INCOME	49,213	283	1,785	51,281	6,332	81,185	7,027	145,825	22,781
8. MISCELLANEOUS	28,127	841	4,797	33,765	3,607	9,092	4,006	50,470	1,630
TOTAL	2,705,358	49,753	489,430	3,244,541	698,661	227,679	118,148	4,289,029	42,964

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TABLE 2A

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1989-90 to 1993-94

	1989-90	1990-91	1991-92	1992-93	1993-94
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	66.3%	63.5%	63.1%	60.6%	58.3%
Extra Formula	5.8	7.3	7.9	7.7	7.8
MCU Grants	3.5	4.3	3.2	4.3	3.9
Other	0.6	0.6	0.7	0.6	0.6
Total Ontario Grants	76.2	75.6	74.8	73.1	70.6
Federal	0.1	0.1	0.1	0.2	0.2
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.1	0.0	0.1	0.0
Fees					
Tuition Credit	18.9	19.4	20.1	21.4	23.3
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.2	1.3	1.5	1.6	2.4
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.4	0.4	0.4	0.5	0.5
Non-Government Grants & Contracts	0.1	0.1	0.4	0.2	0.2
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.9	1.8	1.6	1.8	1.8
Miscellaneous	1.0	1.1	1.1	1.1	1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	67.3%	66.0%	67.4%	67.9%	64.9%
Other (including non-credit)	1.6	1.6	1.1	1.1	1.2
Ancillary Enterprises	10.8	11.0	10.9	11.1	11.7
Sponsored Research	14.6	15.7	14.6	14.9	16.7
Trust and Endowment	5.7	5.8	6.0	5.0	5.5
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.1%	98.1%	95.7%	96.8%	97.2%
Capital	3.9	1.9	4.3	3.2	2.8
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	996,655	6,536	0	1,003,191	69,428	15,743	0	1,088,362
(B) OTHER INSTRUCTION & RESEARCH	136,466	8,350	0	144,816	145,526	8,036	0	298,378
(C) OTHER SALARIES AND WAGES	743,105	10,041	114,256	867,402	161,844	31,322	0	1,060,568
TOTAL SALARIES AND WAGES	1,876,226	24,927	114,256	2,015,409	376,798	55,101	0	2,447,308
2. EMPLOYEE BENEFITS	264,456	1,666	16,581	282,703	39,092	9,328	0	331,123
TOTAL SALARIES AND BENEFITS	2,140,682	26,593	130,837	2,298,112	415,890	64,429	0	2,778,431
3. LIBRARY ACQUISITIONS	59,908	84	0	59,992	2,856	2,222	310	65,380
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	86,773	1,198	11,600	99,571	77,593	10,813	7,813	195,790
5. OPERATIONAL SUPPLIES AND EXPENSES	114,842	10,689	39,841	165,372	134,746	24,828	732	325,678
6. COST OF GOODS SOLD	0	0	143,929	143,929	0	0	0	143,929
7. UTILITIES	86,323	44	28,827	115,194	1,960	399	0	117,553
8. MUNICIPAL TAXES	17,723	0	2,662	20,385	0	0	0	20,385
9. RENOVATIONS AND ALTERATIONS	16,559	77	12,455	29,091	429	1,389	47,847	78,756
10. EXTERNALLY CONTRACTED SERVICES	36,464	1,000	37,710	75,174	10,854	368	242	86,638
11. SCHOLARSHIPS, BURSARIES, ETC.	35,375	34	0	35,409	4,062	37,229	0	76,700
12. PRINCIPAL AND INTEREST REPAYMENTS	6,601	3	45,163	51,767	0	31	1,451	53,249
13. LAND AND SITE SERVICES	123	0	682	805	0	39	5,155	5,999
14. BUILDINGS	0	0	5,523	5,523	0	0	109,347	114,870
15. MISCELLANEOUS	80,723	7,683	10,170	98,576	63,822	19,841	504	182,743
16. INTERNAL COST ALLOCATIONS	-12,415	716	5,766	-5,933	6,117	-545	361	0
TOTAL	2,669,676	48,126	475,165	3,192,967	718,329	161,043	173,762	4,246,101

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TABLE 3A

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1989-90 to 1993-94

	1989-90	1990-91	1991-92	1992-93	1993-94
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	29.0%	28.3%	28.1%	28.1%	27.4%
Other Instruction and Research	6.3	6.1	6.8	6.8	7.5
Other Salaries and Wages	27.9	27.8	26.7	26.9	26.6
Total Salaries and Wages	63.2	62.1	61.6	61.8	61.5
Employee Benefits	6.7	7.7	8.6	9.1	8.3
Total Salaries and Benefits	69.9	69.7	70.2	70.9	69.8
Library Acquisitions	1.7	1.6	1.6	1.6	1.6
Equipment and Furniture, Purchase Rental and Maintenance	5.5	5.2	4.8	4.6	4.9
Operational Supplies and Expenses	8.9	8.8	8.2	8.4	8.2
Utilities	2.9	2.7	2.7	2.8	3.0
Municipal Taxes	0.6	0.5	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	2.2	2.7	2.9	1.9	2.0
Externally Contracted Services	1.9	2.0	2.1	2.2	2.2
Scholarships, Bursaries, etc.	1.8	1.7	1.7	1.8	1.9
Principal and Interest Repayments	0.8	1.0	1.2	1.3	1.3
Miscellaneous	4.1	4.1	4.1	4.0	4.6
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	68.2%	67.7%	68.3%	68.1%	65.5%
Other (including non-credit)	1.7	1.6	1.1	1.2	1.2
Ancillary Enterprises	10.9	11.2	11.2	11.6	11.7
Sponsored Research	15.3	15.5	15.1	15.3	17.6
Trust and Endowment	4.0	4.0	4.2	3.8	4.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	94.6%	93.3%	93.5%	96.5%	95.9%
Capital	5.4	6.7	6.5	3.5	4.1
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	929,421	67,234	996,655	0	0	0	0	0	0	996,655
(B) OTHER INSTRUCTION & RESEARCH	128,298	8,168	136,466	0	0	0	0	0	0	136,466
(C) OTHER SALARIES AND WAGES	227,518	25,525	253,043	101,297	51,525	55,511	130,941	122,288	28,500	743,105
TOTAL SALARIES AND WAGES	1,285,237	100,927	1,386,164	101,297	51,525	55,511	130,941	122,288	28,500	1,876,226
2. EMPLOYEE BENEFITS	171,477	17,396	188,873	15,426	7,818	7,516	21,271	20,552	3,000	264,456
TOTAL SALARIES AND BENEFITS	1,456,714	118,323	1,575,037	116,723	59,343	63,027	152,212	142,840	31,500	2,140,682
3. LIBRARY ACQUISITIONS	0	0	0	59,908	0	0	0	0	0	59,908
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33,031	3,171	36,202	5,307	24,749	2,783	8,794	6,208	2,730	86,773
5. OPERATIONAL SUPPLIES AND EXPENSES	49,574	5,746	55,320	4,659	6,860	7,914	14,698	16,818	8,573	114,842
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	13,070	0	0	73,253	0	86,323
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,723	0	17,723
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	16,559	0	16,559
10. EXTERNALLY CONTRACTED SERVICES	3,176	1,507	4,683	679	656	1,430	2,106	24,928	1,982	36,464
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	35,375	0	0	0	35,375
12. PRINCIPAL AND INTEREST REPAYMENTS	2,270	0	2,270	1	803	546	324	0	2,657	6,601
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	123	0	123
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	30,755	2,078	32,833	858	2,372	6,449	11,418	10,465	16,323	80,718
16. INTERNAL COST ALLOCATIONS	-294	-43	-337	0	-165	-27	-10,471	0	-1,415	-12,415
TOTAL	1,575,226	130,782	1,706,008	188,135	107,688	117,497	179,081	308,917	62,350	2,669,676

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TABLE 4A

PERCENTAGE OF OPERATING EXPENSES

BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1989-90 to 1993-94

	1989-90	1990-91	1991-92	1992-93	1993-94
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.6%	37.9%	37.4%	37.1%	37.3%
Other Instruction and Research	4.2	4.3	5.2	4.9	5.1
Other Salaries and Wages	28.8	28.6	27.5	27.9	27.9
Total Salaries and Wages	71.5	70.8	70.1	69.9	70.3
Employee Benefits	8.0	9.3	10.4	10.9	9.9
Total Salaries and Benefits	79.5	80.1	80.5	80.8	80.2
Library Acquisitions	2.2	2.1	2.1	2.1	2.2
Equipment and Furniture, Purchase Rental and Maintenance	3.8	3.5	3.2	3.2	3.3
Operational Supplies and Expenses	5.3	5.3	4.8	4.6	4.3
Utilities	3.0	2.8	2.9	2.9	3.2
Municipal Taxes	0.7	0.7	0.6	0.6	0.7
Renovations, Alterations and Major Repairs	0.7	0.6	0.8	0.7	0.6
Externally Contracted Services	1.2	1.2	1.3	1.3	1.4
Scholarships, Bursaries, etc.	1.0	1.0	1.0	1.2	1.3
Principal and Interest Repayments	0.1	0.3	0.2	0.1	0.3
Miscellaneous	3.0	2.9	2.9	2.8	3.0
Internal Cost Allocations	-0.5	-0.5	-0.4	-0.5	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.7%	64.7%	64.8%	64.4%	63.9%
Library	6.9	6.8	6.8	7.0	7.1
Central Computing and Communications	3.5	3.4	4.1	4.0	4.0
Student Services	3.7	3.9	3.9	4.4	4.4
Administration	6.8	6.9	6.6	6.7	6.7
Physical Plant	12.2	11.2	11.5	11.3	11.6
Other	2.2	2.2	2.2	2.3	2.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,838	16,356	78,013	85	-2,099	30,330	128,523	7,155	0	2,102	9,257
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	6,159	15,693	69,658	-7	16,352	12,776	120,631	7,216	189	13,313	20,718
3. OTHER	284	0	0	49	0	-6	327	426	0	-22	404
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-37	663	8,355	141	-18,451	17,548	8,219	365	-189	-11,233	-11,057
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	11,075	18,529	102,240	3,387	37,301	-3,044	169,488	18,525	189	16,764	35,478
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	11,038	19,192	110,595	3,528	18,850	14,504	177,707	18,890	0	5,531	24,421

TABLE 6

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1993-94[1] (NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	7,885.7	502.8	8,388.4	11,543.8	849.3	12,393.1
CARLETON	15,868.8	1,801.1	17,669.9	20,470.0	6,019.7	26,489.7
GUELPH	12,069.4	1,342.4	13,411.8	21,129.5	5,533.3	26,662.8
LAKEHEAD	6,416.5	222.0	6,638.5	8,885.4	664.8	9,550.2
LAURENTIAN	6,509.4	122.0	6,631.4	9,231.8	423.8	9,655.6
ALGOMA	596.5	0.0	596.5	653.8	0.0	653.8
HEARST	100.6	0.0	100.6	109.4	0.0	109.4
McMASTER	13,555.6	1,612.3	15,167.9	21,635.9	6,518.7	28,154.5
NIPISSING	1,890.0	12.6	1,902.6	2,867.5	22.2	2,889.7
OCA	1,826.4	0.0	1,826.4	2,465.9	0.0	2,465.9
OISE	55.0	1,823.7	1,878.7	90.1	5,383.9	5,474.0
OTTAWA	17,102.1	2,484.2	19,586.3	26,439.6	7,859.5	34,299.2
QUEEN'S	13,404.4	1,991.8	15,396.2	23,006.4	7,849.9	30,856.3
RYERSON	13,946.8	0.0	13,946.8	19,804.7	0.0	19,804.7
TORONTO	37,449.6	5,661.6	43,111.2	61,581.2	22,592.7	84,173.8
TRENT	4,677.2	88.8	4,766.0	6,540.7	270.2	6,810.9
WATERLOO	16,291.4	1,646.6	17,938.0	25,735.2	7,357.0	33,092.2
WESTERN	22,860.1	2,166.4	25,026.5	33,257.7	7,810.3	41,068.0
WILFRID LAURIER	6,415.4	507.8	6,923.2	8,877.3	1,462.3	10,339.6
WINDSOR	11,951.7	690.3	12,642.0	16,477.3	2,282.4	18,759.7
YORK	28,386.5	2,197.5	30,584.0	40,800.8	7,976.7	48,777.5
DOMINICAIN	62.7	21.5	84.2	62.7	17.6	80.3
TOTAL	239,322.0	24,695.4	264,017.4	361,666.7	90,894.2	452,561.0

Notes:
1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Education and Training's UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

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SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,645,830	0	49,575	450,144	0	3,145,549	697,553	219,116	115,543	4,177,761	36,107
2. TOTAL EXPENSE (FROM TABLE 3)	2,603,626	0	47,815	449,218	0	3,100,659	717,188	157,427	173,324	4,148,598	0
3. NET REVENUE (EXPENSE)	42,204	0	1,760	926	0	44,890	-19,635	61,689	-57,781	29,163	36,107
4. NET RECONCILING ITEMS	-52,618	0	118	-3,362	0	-55,862	7,988	1,450	38,257	-8,167	8,582
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-10,414	0	1,878	-2,436	0	-10,972	-11,647	63,139	-19,524	20,996	44,689
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-13,716	0	209	-7,753	0	-21,260	12,173	-44,573	31,218	-22,442	22,442
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-8,716	8,716	0	11,135	-11,135	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-32,846	8,716	2,087	946	-11,135	-32,232	526	18,566	11,694	-1,446	67,131
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-48,422	168,605	7,028	-12,665	35,378	149,924	224,800	198,441	270,125	843,290	708,571
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-81,268	177,321	9,115	-11,719	24,243	117,692	225,326	217,007	281,819	841,844	775,702

Note: In addition to the above revenue and expenses, $28,424 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	1,552,811	0	0	1,552,811	0	0	0	1,552,811	0
(II) EXTRA FORMULA	207,166	0	0	207,166	0	0	0	207,166	0
(III) OTHER MET GRANTS	104,082	1,514	3,590	109,186	8,055	2,543	68,728	188,512	0
(B) OTHER ONTARIO GRANTS	17,017	1,896	611	19,524	107,372	15,430	5,217	147,543	0
TOTAL ONTARIO GRANTS	1,881,076	3,410	4,201	1,888,687	115,427	17,973	73,945	2,096,032	0
(C) FEDERAL	4,493	907	105	5,505	333,554	8,214	219	347,492	0
(D) MUNICIPAL	57	0	4	61	1,109	1,105	-276	1,999	0
(E) OTHER	658	0	0	658	10,357	428	0	11,443	0
2. FEES (A) TUITION CREDIT	615,028	0	0	615,028	0	0	0	615,028	0
(B) TUITION NON-CREDIT	0	41,494	0	41,494	0	0	0	41,494	0
(C) MISCELLANEOUS	64,197	1,274	140,347	205,818	0	0	2,077	207,895	0
3. BORROWINGS	0	0	0	0	0	0	18,206	18,206	0
4. DONATIONS	4,490	576	509	5,575	10,657	85,918	10,180	112,330	16,213
5. NON-GOVT. GRANTS & CONTRACTS	1,698	816	10	2,524	216,574	20,789	770	240,657	0
6. SALES OF SERVICE AND PRODUCTS	0	0	298,650	298,650	0	0	0	298,650	0
7. INVESTMENT INCOME	43,450	282	1,671	45,403	6,318	75,662	6,546	133,929	19,750
8. MISCELLANEOUS	30,683	816	4,647	36,146	3,557	9,027	3,876	52,606	144
TOTAL	2,645,830	49,575	450,144	3,145,549	697,553	219,116	115,543	4,177,761	36,107

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1994

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MET																						
(I) FORMULA	52.6	50.4	61.4	50.5	39.4	35.9	43.9	61.0	40.0	60.7	65.8	54.9	63.2	58.5	64.1	46.6	64.6	61.6	57.8	61.1	52.1	58.7
(II) EXTRA FORMULA	14.2	10.0	4.2	13.2	27.9	32.0	20.5	5.5	23.4	0.0	5.7	15.7	8.9	2.5	4.2	17.7	3.9	1.8	10.4	4.5	12.4	7.8
(III) OTHER MET GRANTS	2.1	3.6	3.5	4.4	8.3	2.9	24.0	4.6	0.0	6.1	1.4	5.0	4.4	3.4	4.3	4.5	3.8	3.4	1.1	1.8	3.8	3.9
(B) OTHER ONTARIO GRANTS	0.0	0.1	5.0	0.2	0.1	0.0	0.0	0.7	1.4	0.9	15.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.1	0.6
TOTAL ONTARIO GRANTS	68.9	64.1	74.1	68.3	75.7	70.8	88.4	71.7	64.8	67.6	87.9	75.7	76.5	64.3	72.7	68.8	72.3	67.6	69.2	67.4	68.4	71.1
(C) FEDERAL	0.0	0.7	0.4	0.8	0.1	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.2
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.2	0.0
2. FEES (A) TUITION CREDIT	28.5	29.0	21.3	27.2	20.4	26.6	9.4	19.8	26.8	25.6	11.7	20.7	20.3	30.2	20.8	26.7	26.0	21.3	27.3	29.1	25.0	23.2
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.6	3.0	1.7	1.7	1.5	0.5	0.4	1.6	3.1	2.6	0.0	1.6	2.1	2.8	2.6	2.9	0.1	3.9	1.5	1.9	4.8	2.4
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.9	0.5	0.8	0.1	0.0	0.0	0.0	0.0	2.2	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.3	0.2
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.2	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.1
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	0.8	0.7	0.9	0.9	1.3	0.1	0.3	1.6	3.3	1.0	0.2	1.2	0.0	0.4	3.7	0.4	0.8	2.6	1.9	1.4	0.9	1.6
8. MISCELLANEOUS	0.2	1.5	1.1	0.3	0.9	1.0	1.4	5.3	2.0	1.0	0.2	0.6	1.0	0.3	0.2	1.2	0.7	3.9	0.1	0.1	0.2	1.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1994

TYPE OF FUND	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
INSTITUTION	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	80.5	1.1	13.9	2.8	1.6	100.0	97.6	2.4	100.0
CARLETON	73.1	0.3	13.0	11.7	1.9	100.0	97.4	2.6	100.0
GUELPH	55.5	0.7	14.6	25.2	3.9	100.0	99.3	0.7	100.0
LAKEHEAD	74.3	1.1	14.3	9.0	1.2	100.0	97.0	3.0	100.0
LAURENTIAN	79.0	0.1	8.5	9.2	3.2	100.0	96.7	3.3	100.0
ALGOMA	89.3	0.0	10.7	0.0	0.0	100.0	96.1	3.9	100.0
HEARST	96.8	0.0	3.2	0.0	0.0	100.0	99.0	1.0	100.0
McMASTER	52.6	0.4	10.5	24.8	11.8	100.0	99.1	0.9	100.0
NIPISSING	93.6	3.1	0.8	0.5	2.0	100.0	95.6	4.4	100.0
ONTARIO COLLEGE OF ART	96.7	0.0	2.2	0.0	1.1	100.0	94.4	5.6	100.0
OISE	82.0	1.0	9.8	7.1	0.2	100.0	100.0	0.0	100.0
OTTAWA	72.1	0.2	4.6	17.5	5.5	100.0	97.7	2.3	100.0
QUEEN'S	55.2	1.8	9.7	22.1	11.2	100.0	91.9	8.1	100.0
RYERSON	81.8	3.8	11.0	1.8	1.6	100.0	98.4	1.6	100.0
TORONTO	56.9	1.7	7.7	27.0	6.7	100.0	99.1	0.9	100.0
TRENT	69.8	0.2	21.0	6.5	2.5	100.0	97.1	2.9	100.0
WATERLOO	63.3	0.1	14.8	17.9	3.9	100.0	99.5	0.5	100.0
WESTERN	63.8	2.8	15.6	11.4	6.3	100.0	92.3	7.7	100.0
WILFRID LAURIER	77.7	0.0	15.5	3.4	3.4	100.0	87.4	12.6	100.0
WINDSOR	78.1	0.0	13.1	6.9	2.0	100.0	98.3	1.7	100.0
YORK	78.8	1.3	12.5	6.3	1.1	100.0	98.7	1.3	100.0
AVERAGE ALL INSTITUTIONS	65.1	1.2	11.1	17.2	5.4	100.0	97.2	2.8	100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND FOR THE FISCAL YEAR ENDED 30 APRIL 1994 (IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	968,860	6,536	0	975,396	69,428	15,743	0	1,060,567
(B) OTHER INSTRUCTION & RESEARCH	135,392	8,350	0	143,742	145,338	8,021	0	297,101
(C) OTHER SALARIES AND WAGES	726,098	10,002	105,879	841,979	161,560	31,183	0	1,034,722
TOTAL SALARIES AND WAGES	1,830,350	24,888	105,879	1,961,117	376,326	54,947	0	2,392,390
2. EMPLOYEE BENEFITS	258,044	1,662	15,409	275,115	39,075	9,319	0	323,509
TOTAL SALARIES AND BENEFITS	2,088,394	26,550	121,288	2,236,232	415,401	64,266	0	2,715,899
3. LIBRARY ACQUISITIONS	58,308	84	0	58,392	2,855	2,193	310	63,750
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	85,495	1,198	10,952	97,645	77,565	10,783	7,716	193,709
5. OPERATIONAL SUPPLIES AND EXPENSES	114,139	10,628	37,907	162,674	134,669	24,665	654	322,662
6. COST OF GOODS SOLD	0	0	141,101	141,101	0	0	0	141,101
7. UTILITIES	84,782	41	27,026	111,849	1,960	399	0	114,208
8. MUNICIPAL TAXES	17,392	0	2,661	20,053	0	0	0	20,053
9. RENOVATIONS AND ALTERATIONS	15,740	77	11,494	27,311	429	1,166	47,799	76,705
10. EXTERNALLY CONTRACTED SERVICES	35,418	1,000	31,848	68,266	10,798	368	242	79,674
11. SCHOLARSHIPS, BURSARIES, ETC.	33,659	34	0	33,693	4,062	34,856	0	72,611
12. PRINCIPAL AND INTEREST REPAYMENTS	6,153	3	43,803	49,959	0	0	1,451	51,410
13. LAND AND SITE SERVICES	64	0	670	734	0	39	5,155	5,928
14. BUILDINGS	0	0	5,523	5,523	0	0	109,210	114,733
15. MISCELLANEOUS	76,156	7,484	9,447	93,087	63,332	19,237	499	176,155
16. INTERNAL COST ALLOCATIONS	-12,074	716	5,498	-5,860	6,117	-545	288	0
TOTAL	2,603,626	47,815	449,218	3,100,659	717,188	157,427	173,324	4,148,598

PERCENTAGE OF TOTAL EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1994

TABLE 3A
EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	31.0	27.3	26.3	27.7	32.7	36.6	32.9	24.7	40.5	38.7	33.7	26.5	20.8	31.4	23.0	27.8	25.4	22.7	30.6	27.4	28.1	25.6
(B) OTHER INSTRUCTION & RESEARCH	4.5	7.7	5.5	9.7	4.3	0.6	0.1	7.4	0.6	2.0	9.0	8.6	8.8	1.4	11.3	6.9	6.1	3.3	2.3	8.4	4.4	7.2
(C) OTHER SALARIES AND WAGES	22.3	21.2	26.0	20.7	23.8	29.6	25.7	22.7	17.9	22.1	23.3	24.5	18.0	22.4	27.4	21.4	27.5	26.7	24.9	25.3	29.1	24.9
TOTAL SALARIES AND WAGES	57.9	56.1	57.8	58.1	60.8	66.8	58.8	54.8	59.0	62.7	66.1	59.7	47.6	55.2	61.6	56.2	59.1	52.7	57.7	61.1	61.5	57.7
2. EMPLOYEE BENEFITS	8.4	7.3	6.7	8.1	9.1	11.0	11.7	8.3	9.1	9.3	8.8	9.2	7.0	10.4	6.1	8.5	7.9	9.4	7.3	10.0	7.5	7.8
TOTAL SALARIES AND BENEFITS	66.3	63.4	64.5	66.2	69.9	77.8	70.5	63.2	68.1	72.1	74.8	68.9	54.6	65.5	67.8	64.8	67.0	62.1	65.0	71.2	69.0	65.5
3. LIBRARY ACQUISITIONS	1.7	1.9	1.2	1.8	1.6	2.4	1.9	1.6	1.3	0.7	0.8	1.4	1.4	0.7	1.8	1.4	1.8	1.5	1.6	1.5	1.4	1.5
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.3	3.9	5.8	3.9	2.7	0.9	3.0	4.4	4.1	2.6	1.3	5.3	6.4	3.1	4.9	2.8	4.4	4.3	3.1	5.6	4.7	4.7
5. OPERATIONAL SUPPLIES & EXPENSES	6.6	6.3	9.8	5.3	6.0	5.6	5.0	13.9	10.6	6.7	3.3	5.6	9.5	4.0	9.0	5.3	9.6	6.4	4.5	4.8	4.1	7.8
6. COST OF GOODS SOLD	5.4	3.5	3.8	5.4	3.4	5.0	1.8	3.9	0.0	1.1	2.7	0.9	0.8	4.2	2.5	3.7	5.9	4.7	5.6	4.4	4.2	3.4
7. UTILITIES	3.1	2.9	4.2	3.0	2.7	2.5	2.3	2.3	0.0	2.5	1.2	2.6	2.2	2.8	2.7	3.1	2.8	2.1	2.5	2.5	3.8	2.8
8. MUNICIPAL TAXES	0.6	0.6	0.4	0.6	0.5	0.6	0.2	0.3	0.8	0.6	0.2	0.5	0.5	0.5	0.3	0.5	0.7	0.6	0.6	0.7	0.6	0.5
9. RENOVATIONS AND ALTERATIONS	3.1	4.3	0.8	2.7	1.6	0.0	3.9	2.4	0.3	4.4	0.3	4.2	2.1	0.3	1.4	5.0	0.8	1.5	1.2	1.5	1.0	1.8
10. EXTERNALLY CONTRACTED SERVICES	0.4	4.2	1.5	2.2	2.5	0.6	0.0	0.9	4.7	2.5	9.1	2.4	4.9	4.5	1.4	4.3	0.2	1.2	0.6	0.2	0.8	1.9
11. SCHOLARSHIPS, BURSARIES, ETC.	1.0	1.7	1.2	1.3	0.9	0.3	0.0	1.5	2.0	0.9	2.3	1.8	3.2	0.4	2.3	1.4	1.8	1.5	1.4	1.2	1.3	1.8
12. PRINCIPAL & INTEREST REPAYMENTS	2.0	0.8	2.0	2.5	0.5	1.0	0.0	0.8	0.8	0.0	0.0	1.1	0.4	3.5	0.5	0.8	0.5	1.3	2.4	1.3	3.5	1.2
13. LAND AND SITE SERVICES	0.0	0.0	0.1	0.4	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.2	0.2	0.0	0.1	0.2	1.0	0.6	0.1	0.2	0.1
14. BUILDINGS	4.7	3.0	1.4	0.0	2.3	0.4	0.0	0.0	0.6	0.0	0.0	0.0	10.0	7.7	1.3	1.9	0.8	6.1	7.5	1.9	1.1	2.8
15. MISCELLANEOUS	1.9	3.4	3.3	4.8	5.2	3.0	11.4	4.8	6.9	5.9	4.1	5.2	4.2	2.7	4.3	4.9	3.5	5.7	3.3	3.1	4.3	4.2
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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TABLE 3B
EXPENSE ANALYSIS

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1994

TYPE OF FUND INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	81.4	0.7	13.8	2.8	1.3	100.0	95.3	4.7	100.0
CARLETON	73.8	0.3	12.8	11.3	1.8	100.0	93.6	6.4	100.0
GUELPH	55.0	1.4	15.2	26.2	2.2	100.0	98.0	2.0	100.0
LAKEHEAD	74.0	1.1	14.2	8.9	1.8	100.0	96.2	3.8	100.0
LAURENTIAN	79.7	0.1	8.2	9.4	2.6	100.0	97.2	2.8	100.0
ALGOMA	89.1	0.0	10.9	0.0	0.0	100.0	99.6	0.4	100.0
HEARST	98.2	0.0	1.8	0.0	0.0	100.0	100.0	0.0	100.0
McMASTER	53.0	0.4	10.1	26.2	10.3	100.0	98.1	1.9	100.0
NIPISSING	94.7	3.2	0.8	0.5	0.8	100.0	99.4	0.6	100.0
ONTARIO COLLEGE OF ART	97.1	0.0	2.0	0.0	1.0	100.0	93.5	6.5	100.0
OISE	84.9	1.0	7.2	6.8	0.1	100.0	100.0	0.0	100.0
OTTAWA	71.1	0.2	4.6	18.7	5.5	100.0	97.6	2.4	100.0
QUEEN'S	53.1	1.9	8.1	24.1	12.8	100.0	88.2	11.8	100.0
RYERSON	84.1	2.1	11.1	1.8	0.9	100.0	90.6	9.4	100.0
TORONTO	57.7	1.6	8.4	28.6	3.7	100.0	98.5	1.5	100.0
TRENT	70.0	0.1	20.6	6.2	3.1	100.0	94.3	5.7	100.0
WATERLOO	64.3	0.1	15.4	18.5	1.7	100.0	98.8	1.2	100.0
WESTERN	64.5	3.1	16.3	13.9	2.2	100.0	90.8	9.2	100.0
WILFRID LAURIER	78.1	0.0	16.0	3.1	2.8	100.0	90.8	9.2	100.0
WINDSOR	79.5	0.0	12.3	6.3	1.8	100.0	97.9	2.1	100.0
YORK	78.0	1.4	14.1	6.2	0.4	100.0	97.8	2.2	100.0
AVERAGE ALL INSTITUTIONS	65.5	1.2	11.3	18.0	4.0	100.0	95.8	4.2	100.0

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	901,626	67,234	968,860	0	0	0	0	0	0	968,860
(B) OTHER INSTRUCTION & RESEARCH	127,224	8,168	135,392	0	0	0	0	0	0	135,392
(C) OTHER SALARIES AND WAGES	228,213	25,525	253,738	97,136	51,525	54,653	122,979	118,310	27,757	726,098
TOTAL SALARIES AND WAGES	1,257,063	100,927	1,357,990	97,136	51,525	54,653	122,979	118,310	27,757	1,830,350
2. EMPLOYEE BENEFITS	167,688	17,396	185,084	14,848	7,818	7,401	20,072	19,927	2,894	258,044
TOTAL SALARIES AND BENEFITS	1,424,751	118,323	1,543,074	111,984	59,343	62,054	143,051	138,237	30,651	2,088,394
3. LIBRARY ACQUISITIONS	0	0	0	58,308	0	0	0	0	0	58,308
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	32,873	3,171	36,044	5,092	24,697	2,768	8,400	5,859	2,635	85,495
5. OPERATIONAL SUPPLIES AND EXPENSES	51,204	5,746	56,950	4,455	6,854	7,822	13,708	16,080	8,270	114,139
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	12,562	0	0	72,220	0	84,782
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,392	0	17,392
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	15,740	0	15,740
10. EXTERNALLY CONTRACTED SERVICES	3,046	1,507	4,553	646	656	1,345	1,991	24,269	1,958	35,418
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	33,659	0	0	0	33,659
12. PRINCIPAL AND INTEREST REPAYMENTS	2,270	0	2,270	1	803	546	44	0	2,489	6,153
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	64	0	64
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	29,287	2,078	31,365	839	2,372	6,211	10,043	9,916	15,410	76,156
16. INTERNAL COST ALLOCATIONS	-294	-43	-337	0	-165	28	-10,185	0	-1,415	-12,074
TOTAL	1,543,137	130,782	1,673,919	181,325	107,122	114,433	167,052	299,777	59,998	2,603,626

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	40.0	38.4	40.9	38.4	42.1	41.2	33.5	33.1	43.1	42.6	39.3	34.5	38.7	40.3	36.2	41.7	36.2	36.8	42.8	35.2	36.3	37.2
(B) OTHER INSTRUCTION & RESEARCH	3.4	5.5	4.0	7.8	2.1	0.7	0.1	14.3	0.0	2.2	7.7	5.9	3.3	1.1	5.9	6.7	4.8	2.9	3.2	6.9	3.6	5.2
(C) OTHER SALARIES AND WAGES	25.9	26.4	26.8	25.6	25.2	29.6	26.2	19.4	18.3	23.9	22.1	26.9	29.3	26.5	30.9	24.1	30.2	28.0	27.3	27.7	31.4	27.9
TOTAL SALARIES AND WAGES	69.3	70.3	71.7	71.8	69.3	71.5	59.8	66.8	61.4	68.7	69.1	67.3	71.3	67.9	73.0	72.5	71.2	67.7	73.2	69.8	71.2	70.3
2. EMPLOYEE BENEFITS	10.3	9.5	7.5	10.5	10.9	11.9	11.9	10.9	9.5	10.2	9.0	10.6	10.9	13.1	7.5	11.2	10.2	13.1	9.4	11.7	8.8	9.9
TOTAL SALARIES AND BENEFITS	79.6	79.7	79.2	82.3	80.2	83.4	71.8	77.7	70.9	78.9	78.1	77.9	82.2	81.0	80.5	83.7	81.4	80.8	82.7	81.5	80.1	80.2
3. LIBRARY ACQUISITIONS	2.2	2.7	2.2	2.3	2.1	2.7	2.0	2.8	1.3	0.8	1.0	1.8	2.9	0.8	2.6	1.8	2.6	2.4	2.3	2.0	1.8	2.2
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.0	3.2	5.0	2.8	2.3	0.6	3.0	3.1	4.3	0.5	1.2	3.7	3.0	2.0	2.8	2.6	2.6	3.1	2.4	4.9	4.9	3.3
5. OPERATIONAL SUPPLIES & EXPENSES	7.1	4.3	4.9	4.3	4.3	5.4	5.1	8.0	9.2	7.1	1.9	3.5	5.7	4.0	3.8	3.7	5.1	4.3	4.1	2.3	2.8	4.4
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.6	3.0	3.0	3.3	2.8	2.0	2.4	3.5	0.0	2.8	1.4	3.4	3.0	3.2	4.2	2.3	3.4	2.6	2.3	2.3	3.4	3.3
8. MUNICIPAL TAXES	0.8	0.8	0.7	0.8	0.7	0.7	0.2	0.6	0.8	0.7	0.2	0.7	0.7	0.6	0.6	0.8	0.8	0.6	0.8	0.8	0.7	0.7
9. RENOVATIONS AND ALTERATIONS	1.7	0.7	0.0	0.7	1.0	0.0	4.0	0.1	0.3	0.1	0.2	2.5	0.0	0.0	0.6	0.9	0.4	0.2	0.1	1.3	0.5	0.6
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.3	1.5	0.3	2.7	0.5	0.0	1.7	4.9	2.7	10.7	2.4	0.2	4.3	0.8	0.6	0.3	1.6	0.8	0.2	0.6	1.4
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	2.2	0.5	0.0	0.0	0.3	0.0	0.4	1.2	0.0	2.6	1.2	0.0	0.2	2.7	1.0	1.0	1.7	1.2	0.8	1.4	1.3
12. PRINCIPAL & INTEREST REPAYMENTS	0.0	0.0	0.1	0.6	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.2	0.0	1.5	0.4	0.0	0.0	0.4	0.2	0.4	0.0	0.2
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.6	2.1	3.0	4.2	4.5	3.3	11.6	2.1	6.8	6.5	3.3	4.2	3.4	2.9	1.4	4.2	2.3	3.7	3.4	3.7	3.8	2.9
16. INTERNAL COST ALLOCATIONS	0.0	-0.1	0.0	-1.5	-0.4	0.0	0.0	0.0	0.0	0.0	-0.5	-1.5	-1.1	-0.5	-0.2	-1.6	0.0	-1.3	-0.4	-0.1	0.0	-0.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1994

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA INSTITUTION	INSTRUCTION AND RESEARCH ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	SUB-TOTAL (6)	STUDENT SERVICES (7)	ADMIN. (8)	PHYSICAL PLANT (9)	OTHER (10)	TOTAL (11)
BROCK	61.8	0.0	61.8	6.6	5.1	73.6	2.2	8.0	13.7	2.5	100.0
CARLETON	64.1	0.0	64.1	8.1	3.6	75.8	5.3	6.4	11.1	1.4	100.0
GUELPH	66.5	0.0	66.5	5.1	3.7	75.2	4.3	4.8	12.7	3.0	100.0
LAKEHEAD	65.9	0.0	65.9	6.0	2.4	74.4	3.9	6.7	13.3	1.7	100.0
LAURENTIAN	67.0	0.0	67.0	6.5	2.1	75.7	2.4	8.3	11.4	2.2	100.0
ALGOMA	49.6	0.0	49.6	11.3	4.1	65.1	5.5	15.7	10.8	2.9	100.0
HEARST	61.3	0.0	61.3	7.8	0.8	69.8	0.0	20.6	9.6	0.0	100.0
McMASTER	52.2	13.0	65.2	7.3	3.9	76.4	3.1	6.2	12.3	2.1	100.0
NIPISSING	57.5	0.0	57.5	6.4	2.1	66.0	6.1	19.8	8.1	0.0	100.0
ONTARIO COLLEGE OF ART	62.6	0.0	62.6	4.2	0.2	67.0	1.8	15.2	10.8	5.2	100.0
OISE	63.5	0.0	63.5	7.1	2.8	73.5	2.8	11.4	11.6	0.7	100.0
OTTAWA	56.7	8.5	65.2	6.1	4.1	75.4	3.6	5.1	13.5	2.4	100.0
QUEEN'S	56.1	9.8	65.9	8.0	4.1	78.1	4.5	4.6	11.1	1.7	100.0
RYERSON	63.0	0.0	63.0	4.2	6.0	73.2	2.5	8.4	10.8	5.0	100.0
TORONTO	53.9	10.1	64.0	8.5	2.9	75.4	5.0	6.3	11.4	1.9	100.0
TRENT	64.3	0.0	64.3	8.1	3.5	75.8	5.1	7.1	8.9	3.1	100.0
WATERLOO	63.0	0.0	63.0	6.5	4.8	74.3	5.1	6.9	12.5	1.2	100.0
WESTERN	56.1	9.9	66.0	7.1	4.4	77.6	5.5	5.2	9.2	2.4	100.0
WILFRID LAURIER	64.8	0.0	64.8	6.2	4.1	75.1	5.0	7.7	8.8	3.4	100.0
WINDSOR	60.9	0.0	60.9	7.0	5.5	73.3	6.0	5.8	12.7	2.1	100.0
YORK	63.4	0.0	63.4	6.1	6.0	75.6	4.0	6.5	10.9	3.0	100.0
AVERAGE ALL INSTITUTIONS	59.3	5.0	64.3	7.0	4.1	75.4	4.4	6.4	11.5	2.3	100.0

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,569	16,356	78,013	85	-2,099	30,311	128,235	7,155	0	2,002	9,157
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	6,041	15,693	69,658	-7	16,352	12,037	119,774	7,216	189	13,313	20,718
3. OTHER	206	0	0	49	0	0	255	426	0	0	426
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-266	663	8,355	141	-18,451	18,274	8,716	365	-189	-11,311	-11,135
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	11,463	18,529	102,240	3,387	37,301	-4,315	168,605	18,525	189	16,664	35,378
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	11,197	19,192	110,595	3,528	18,850	13,959	177,321	18,890	0	5,353	24,243

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1989-90 to 1993-94

	1989-90	1990-91	1991-92	1992-93	1993-94
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	67.0%	63.9%	63.5%	60.9%	58.7%
Extra Formula	5.8	7.3	7.9	7.7	7.8
MCU Grants	3.6	4.3	3.2	4.4	3.9
Other	0.6	0.6	0.7	0.6	0.6
Total Ontario Grants	76.9	76.2	75.3	73.6	71.1
Federal	0.1	0.1	0.1	0.2	0.2
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.8	19.4	20.3	21.4	23.3
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.3	1.4	1.5	1.6	2.4
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.1	0.1	0.1	0.2	0.2
Non-Government Grants & Contracts	0.0	0.0	0.0	0.1	0.1
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.8	1.7	1.5	1.7	1.6
Miscellaneous	1.0	1.2	1.2	1.2	1.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	67.4%	66.1%	67.6%	68.1%	65.1%
Other (including non-credit)	1.6	1.6	1.2	1.1	1.2
Ancillary Enterprises	10.4	10.6	10.5	10.7	11.1
Sponsored Research	14.9	16.1	15.0	15.3	17.2
Trust and Endowment	5.6	5.6	5.8	4.9	5.4
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.0%	98.1%	95.6%	96.9%	96.9%
Capital	4.0	1.9	4.4	3.1	3.1
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

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TABLE 7

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1989-90 to 1993-94

	1989-90	1990-91	1991-92	1992-93	1993-94
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	29.0%	28.3%	28.1%	28.0%	27.3%
Other Instruction and Research	6.4	6.2	7.0	7.0	7.7
Other Salaries and Wages	28.0	27.8	26.7	26.8	26.6
Total Salaries and Wages	63.3	62.3	61.8	61.8	61.6
Employee Benefits	6.7	7.7	8.6	9.1	8.3
Total Salaries and Benefits	70.0	69.9	70.4	70.9	69.9
Library Acquisitions	1.6	1.6	1.6	1.6	1.6
Equipment and Furniture, Purchase Rental and Maintenance	5.6	5.3	4.8	4.7	5.0
Operational Supplies and Expenses	8.9	8.9	8.2	8.6	8.3
Utilities	2.8	2.6	2.7	2.8	2.9
Municipal Taxes	0.6	0.5	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	2.2	2.7	2.9	1.9	2.0
Externally Contracted Services	1.7	1.8	2.0	2.1	2.1
Scholarships, Bursaries, etc.	1.6	1.6	1.6	1.8	1.9
Principal and Interest Repayments	0.8	1.0	1.2	1.2	1.3
Miscellaneous	4.1	4.0	4.1	3.9	4.5
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	68.2%	67.7%	68.4%	68.1%	72.3%
Other (including non-credit)	1.7	1.6	1.1	1.2	0.3
Ancillary Enterprises	10.5	10.9	10.9	11.2	23.2
Sponsored Research	15.7	15.9	15.5	15.7	1.0
Trust and Endowment	4.0	4.0	4.1	3.8	3.2
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	94.5%	93.3%	93.4%	96.5%	99.6%
Capital	5.5	6.7	6.6	3.5	0.4
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7A

PERCENTAGE OF OPERATING EXPENSES
BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
TOTAL FOR ALL UNIVERSITIES
1989-90 to 1993-94

	1989-90	1990-91	1991-92	1992-93	1993-94
I. OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.5%	37.8%	37.3%	37.0%	37.2%
Other Instruction and Research	4.3	4.3	5.3	5.0	5.2
Other Salaries and Wages	28.9	28.7	27.6	27.8	27.9
Total Salaries and Wages	71.6	70.9	70.2	69.8	70.3
Employee Benefits	8.0	9.3	10.5	11.0	9.9
Total Salaries and Benefits	79.6	80.2	80.6	80.8	80.2
Library Acquisitions	2.2	2.1	2.1	2.1	2.2
Equipment and Furniture, Purchase Rental and Maintenance	3.9	3.5	3.2	3.2	3.3
Operational Supplies and Expenses	5.3	5.3	4.9	4.8	4.4
Utilities	3.1	2.8	2.9	2.9	3.3
Municipal Taxes	0.7	0.7	0.6	0.6	0.7
Renovations, Alterations and Major Repairs	0.7	0.7	0.8	0.6	0.6
Externally Contracted Services	1.2	1.2	1.3	1.3	1.4
Scholarships, Bursaries, etc.	0.9	1.0	1.0	1.2	1.3
Principal and Interest Repayments	0.1	0.2	0.2	0.1	0.2
Miscellaneous	2.9	2.8	2.8	2.7	2.9
Internal Cost Allocations	-0.5	-0.5	-0.4	-0.5	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	65.0%	65.0%	65.1%	64.9%	64.3%
Library	6.9	6.8	6.8	6.9	7.0
Central Computing and Communications	3.6	4.4	4.2	4.1	4.1
Student Services	3.6	3.9	3.9	4.4	4.4
Administration	6.5	6.6	6.4	6.4	6.4
Physical Plant	12.1	11.2	11.4	11.2	11.5
Other	2.2	2.2	2.2	2.3	2.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

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TABLE 8

TREATMENT AND REHABILITATION FUNDS FOR THE FISCAL YEAR ENDED 30 APRIL 1994 (IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,334	3,334
University of Ottawa	3,837	3,837
Queen's University	2,817	2,817
University of Toronto	14,079	14,079
University of Western Ontario	4,357	4,357
Total	28,424	28,424

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
Salaries and Wages (a) Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,334	3,334
University of Ottawa		3,837	3,837
Queen's University		2,817	2,817
University of Toronto	300	13,779	14,079
University of Western Ontario	90	4,267	4,357
Total	390	28,034	28,424

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	62,567	0	857	10,825	0	74,249	2,208	1,270	1,887	79,614	803
2. TOTAL EXPENSE (FROM TABLE 3)	62,544	0	520	10,612	0	73,676	2,181	1,019	3,759	80,635	0
3. NET REVENUE (EXPENSE)	23	0	337	213	0	573	27	251	-1,872	-1,021	803
4. NET RECONCILING ITEMS	270	0	-337	-213	0	-280	0	280	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	293	0	0	0	0	293	27	531	-1,872	-1,021	803
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-547	397	-150	150
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-202	202	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	91	202	0	0	0	293	27	-16	-1,475	-1,171	953
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	122	2,966	0	0	0	3,088	1,990	595	-1,097	4,576	4,066
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	213	3,168	0	0	0	3,381	2,017	579	-2,572	3,405	5,019

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	32,902	0	0	32,902	0	0	0	32,902	0
(II) EXTRA FORMULA	8,857	0	0	8,857	0	0	0	8,857	0
(III) OTHER MET GRANTS	1,329	0	288	1,617	0	0	858	2,475	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	241	0	0	241	0
TOTAL ONTARIO GRANTS	43,088	0	288	43,376	241	0	858	44,475	0
(C) FEDERAL	0	0	0	0	1,792	0	0	1,792	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	17,804	0	0	17,804	0	0	0	17,804	0
(B) TUITION NON-CREDIT	0	857	0	857	0	0	0	857	0
(C) MISCELLANEOUS	1,009	0	4,053	5,062	0	0	0	5,062	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,071	432	1,503	524
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	175	0	0	175	0
6. SALES OF SERVICE AND PRODUCTS	0	0	6,484	6,484	0	0	0	6,484	0
7. INVESTMENT INCOME	518	0	0	518	0	199	6	723	279
8. MISCELLANEOUS	148	0	0	148	0	0	591	739	0
TOTAL	62,567	857	10,825	74,249	2,208	1,270	1,887	79,614	803

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	25,012	0	0	25,012	0	0	0	25,012
(B) OTHER INSTRUCTION & RESEARCH	2,123	427	0	2,550	1,113	0	0	3,663
(C) OTHER SALARIES AND WAGES	16,224	0	1,787	18,011	0	0	0	18,011
TOTAL SALARIES AND WAGES	43,359	427	1,787	45,573	1,113	0	0	46,686
2. EMPLOYEE BENEFITS	6,416	47	238	6,701	71	0	0	6,772
TOTAL SALARIES AND BENEFITS	49,775	474	2,025	52,274	1,184	0	0	53,458
3. LIBRARY ACQUISITIONS	1,349	0	0	1,349	0	0	0	1,349
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,892	0	427	2,319	349	0	0	2,668
5. OPERATIONAL SUPPLIES AND EXPENSES	4,465	46	134	4,645	648	40	0	5,333
6. COST OF GOODS SOLD	0	0	4,343	4,343	0	0	0	4,343
7. UTILITIES	2,232	0	285	2,517	0	0	0	2,517
8. MUNICIPAL TAXES	471	0	0	471	0	0	0	471
9. RENOVATIONS AND ALTERATIONS	1,035	0	1,497	2,532	0	0	0	2,532
10. EXTERNALLY CONTRACTED SERVICES	335	0	0	335	0	0	0	335
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	788	0	788
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,590	1,590	0	0	0	1,590
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,759	3,759
15. MISCELLANEOUS	990	0	311	1,301	0	191	0	1,492
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	62,544	520	10,612	73,676	2,181	1,019	3,759	80,635

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	25,012	0	25,012	0	0	0	0	0	0	25,012
(B) OTHER INSTRUCTION & RESEARCH	2,123	0	2,123	0	0	0	0	0	0	2,123
(C) OTHER SALARIES AND WAGES	4,668	0	4,668	2,214	1,588	892	3,097	3,182	583	16,224
TOTAL SALARIES AND WAGES	**31,803**	**0**	**31,803**	**2,214**	**1,588**	**892**	**3,097**	**3,182**	**583**	**43,359**
2. EMPLOYEE BENEFITS	**4,285**	**0**	**4,285**	**349**	**241**	**145**	**646**	**645**	**105**	**6,416**
TOTAL SALARIES AND BENEFITS	**36,088**	**0**	**36,088**	**2,563**	**1,829**	**1,037**	**3,743**	**3,827**	**688**	**49,775**
3. LIBRARY ACQUISITIONS	0	0	0	1,349	0	0	0	0	0	1,349
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	347	0	347	125	1,063	0	288	69	0	1,892
5. OPERATIONAL SUPPLIES AND EXPENSES	1,919	0	1,919	99	300	340	736	564	507	4,465
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	9	0	0	2,223	0	2,232
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	471	0	471
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,035	0	1,035
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	335	0	335
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	325	0	325	5	15	0	227	59	359	990
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	38,679	0	38,679	4,141	3,216	1,377	4,994	8,583	1,554	62,544

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: BROCK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	3,038	0	0	0	3,038	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,836	0	0	0	2,836	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	202	0	0	0	202	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	2,966	0	0	0	2,966	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	3,168	0	0	0	3,168	0	0	0	0

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	150,248	0	544	26,767	0	177,559	24,049	3,886	5,400	210,894	496
2. TOTAL EXPENSE (FROM TABLE 3)	147,344	0	570	25,554	0	173,468	22,643	3,536	13,681	213,328	0
3. NET REVENUE (EXPENSE)	2,904	0	-26	1,213	0	4,091	1,406	350	-8,281	-2,434	496
4. NET RECONCILING ITEMS	-1,006	0	26	-812	0	-1,792	702	839	0	-251	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,898	0	0	401	0	2,299	2,108	1,189	-8,281	-2,685	496
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-481	0	0	-182	0	-663	110	-2,675	3,198	-30	30
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-867	867	0	-118	118	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	550	867	0	101	118	1,636	2,218	-1,486	-5,083	-2,715	526
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-8,766	1,927	0	-1,944	1,919	-6,864	11,846	10,369	596	15,947	6,760
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-8,216	2,794	0	-1,843	2,037	-5,228	14,064	8,883	-4,487	13,232	7,286

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	75,762	0	0	75,762	0	0	0	75,762	0
(II) EXTRA FORMULA	14,987	0	0	14,987	0	0	0	14,987	0
(III) OTHER MET GRANTS	5,347	0	336	5,683	44	0	1,238	6,965	0
(B) OTHER ONTARIO GRANTS	158	0	33	191	1,972	0	1,404	3,567	0
TOTAL ONTARIO GRANTS	96,254	0	369	96,623	2,016	0	2,642	101,281	0
(C) FEDERAL	1,012	0	19	1,031	15,488	1,000	0	17,519	0
(D) MUNICIPAL	0	0	0	0	4	0	188	192	0
(E) OTHER	0	0	0	0	1,031	0	0	1,031	0
2. FEES (A) TUITION CREDIT	43,553	0	0	43,553	0	0	0	43,553	0
(B) TUITION NON-CREDIT	0	544	0	544	0	0	0	544	0
(C) MISCELLANEOUS	4,461	0	8,114	12,575	0	0	0	12,575	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	1,415	0	0	1,415	40	1,600	0	3,055	66
5. NON-GOVT. GRANTS & CONTRACTS	249	0	10	259	5,470	0	0	5,729	0
6. SALES OF SERVICE AND PRODUCTS	0	0	18,208	18,208	0	0	0	18,208	0
7. INVESTMENT INCOME	1,072	0	37	1,109	0	1,286	45	2,440	430
8. MISCELLANEOUS	2,232	0	10	2,242	0	0	2,525	4,767	0
TOTAL	150,248	544	26,767	177,559	24,049	3,886	5,400	210,894	496

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	56,605	0	0	56,605	1,562	0	0	58,167
(B) OTHER INSTRUCTION & RESEARCH	8,089	244	0	8,333	7,472	561	0	16,366
(C) OTHER SALARIES AND WAGES	38,845	91	3,432	42,368	2,148	697	0	45,213
TOTAL SALARIES AND WAGES	103,539	335	3,432	107,306	11,182	1,258	0	119,746
2. EMPLOYEE BENEFITS	13,952	19	612	14,583	713	227	0	15,523
TOTAL SALARIES AND BENEFITS	117,491	354	4,044	121,889	11,895	1,485	0	135,269
3. LIBRARY ACQUISITIONS	4,039	0	0	4,039	0	0	0	4,039
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,649	0	380	5,029	2,737	508	61	8,335
5. OPERATIONAL SUPPLIES AND EXPENSES	6,395	61	1,431	7,887	4,877	734	0	13,498
6. COST OF GOODS SOLD	0	0	7,540	7,540	0	0	0	7,540
7. UTILITIES	4,407	4	1,780	6,191	26	5	0	6,222
8. MUNICIPAL TAXES	1,248	0	19	1,267	0	0	0	1,267
9. RENOVATIONS AND ALTERATIONS	1,047	0	945	1,992	31	8	7,115	9,146
10. EXTERNALLY CONTRACTED SERVICES	1,868	0	6,862	8,730	0	82	52	8,864
11. SCHOLARSHIPS, BURSARIES, ETC.	3,243	0	0	3,243	0	487	0	3,730
12. PRINCIPAL AND INTEREST REPAYMENTS	28	1	1,710	1,739	0	0	0	1,739
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	6,453	6,453
15. MISCELLANEOUS	3,096	150	676	3,922	3,077	227	0	7,226
16. INTERNAL COST ALLOCATIONS	-167	0	167	0	0	0	0	0
TOTAL	147,344	570	25,554	173,468	22,643	3,536	13,681	213,328

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	56,605	0	56,605	0	0	0	0	0	0	56,605
(B) OTHER INSTRUCTION & RESEARCH	8,089	0	8,089	0	0	0	0	0	0	8,089
(C) OTHER SALARIES AND WAGES	13,784	0	13,784	6,297	2,410	2,987	6,994	5,581	792	38,845
TOTAL SALARIES AND WAGES	78,478	0	78,478	6,297	2,410	2,987	6,994	5,581	792	103,539
2. EMPLOYEE BENEFITS	10,235	0	10,235	890	342	385	1,114	870	116	13,952
TOTAL SALARIES AND BENEFITS	88,713	0	88,713	7,187	2,752	3,372	8,108	6,451	908	117,491
3. LIBRARY ACQUISITIONS	0	0	0	4,039	0	0	0	0	0	4,039
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,983	0	1,983	372	1,719	85	271	210	9	4,649
5. OPERATIONAL SUPPLIES AND EXPENSES	2,756	0	2,756	243	98	1,112	451	1,485	250	6,395
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	710	0	0	3,697	0	4,407
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,248	0	1,248
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,047	0	1,047
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,868	0	1,868
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,243	0	0	0	3,243
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15 MISCELLANEOUS	985	0	985	34	52	40	705	411	869	3,096
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-167	0	0	-167
TOTAL	94,437	0	94,437	11,875	5,331	7,880	9,368	16,417	2,036	147,344

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	334	17	1,650	26	0	0	2,027	139	0	0	139
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	95	250	815	0	0	0	1,160	21	0	0	21
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	239	-233	835	26	0	0	867	118	0	0	118
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	49	250	1,429	199	0	0	1,927	1,919	0	0	1,919
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	288	17	2,264	225	0	0	2,794	2,037	0	0	2,037

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	155,995	0	1,930	41,087	0	199,012	70,904	10,925	2,047	282,888	1,058
2. TOTAL EXPENSE (FROM TABLE 3)	147,481	0	3,654	40,739	0	191,874	70,354	5,840	5,609	273,677	0
3. NET REVENUE (EXPENSE)	8,514	0	-1,724	348	0	7,138	550	5,085	-3,562	9,211	1,058
4. NET RECONCILING ITEMS	-28,412	0	1,724	1	0	-26,687	511	-5,142	1,798	-29,520	5,142
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-19,898	0	0	349	0	-19,549	1,061	-57	-1,764	-20,309	6,200
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-5,112	0	0	-243	0	-5,355	1,099	480	2,833	-943	943
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	9,005	-9,005	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-16,005	-9,005	0	106	0	-24,904	2,160	423	1,069	-21,252	7,143
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-5,586	12,267	0	-392	295	6,584	12,464	13,530	-1,278	31,300	37,256
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-21,591	3,262	0	-286	295	-18,320	14,624	13,953	-209	10,048	44,399

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	95,730	0	0	95,730	0	0	0	95,730	0
(II) EXTRA FORMULA	6,523	0	0	6,523	0	0	0	6,523	0
(III) OTHER MET GRANTS	5,499	0	413	5,912	131	95	1,165	7,303	0
(B) OTHER ONTARIO GRANTS	7,779	0	464	8,243	34,058	251	15	42,567	0
TOTAL ONTARIO GRANTS	115,531	0	877	116,408	34,189	346	1,180	152,123	0
(C) FEDERAL	616	0	0	616	26,574	1,459	0	28,649	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	307	0	0	307	0
2. FEES (A) TUITION CREDIT	33,152	0	0	33,152	0	0	0	33,152	0
(B) TUITION NON-CREDIT	0	1,930	0	1,930	0	0	0	1,930	0
(C) MISCELLANEOUS	2,603	0	20,442	23,045	0	0	0	23,045	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	762	0	0	762	0	2,881	760	4,403	943
5. NON-GOVT. GRANTS & CONTRACTS	227	0	0	227	8,651	0	0	8,878	0
6. SALES OF SERVICE AND PRODUCTS	0	0	18,757	18,757	0	0	0	18,757	0
7. INVESTMENT INCOME	1,358	0	47	1,405	8	6,239	0	7,652	0
8. MISCELLANEOUS	1,746	0	964	2,710	1,175	0	107	3,992	115
TOTAL	155,995	1,930	41,087	199,012	70,904	10,925	2,047	282,888	1,058

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	60,281	618	0	60,899	10,808	262	0	71,969
(B) OTHER INSTRUCTION & RESEARCH	5,841	178	0	6,019	8,492	565	0	15,076
(C) OTHER SALARIES AND WAGES	39,573	770	9,836	50,179	20,562	415	0	71,156
TOTAL SALARIES AND WAGES	105,695	1,566	9,836	117,097	39,862	1,242	0	158,201
2. EMPLOYEE BENEFITS	11,049	160	1,625	12,834	5,339	100	0	18,273
TOTAL SALARIES AND BENEFITS	116,744	1,726	11,461	129,931	45,201	1,342	0	176,474
3. LIBRARY ACQUISITIONS	3,191	0	0	3,191	2	102	0	3,295
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,434	153	1,344	8,931	5,902	394	639	15,866
5. OPERATIONAL SUPPLIES AND EXPENSES	7,230	973	4,474	12,677	13,147	955	0	26,779
6. COST OF GOODS SOLD	0	0	10,467	10,467	0	0	0	10,467
7. UTILITIES	4,472	2	5,593	10,067	1,560	0	0	11,627
8. MUNICIPAL TAXES	979	0	102	1,081	0	0	0	1,081
9. RENOVATIONS AND ALTERATIONS	0	0	1,217	1,217	0	0	981	2,198
10. EXTERNALLY CONTRACTED SERVICES	2,179	392	415	2,986	1,013	85	0	4,084
11. SCHOLARSHIPS, BURSARIES, ETC.	760	0	0	760	179	2,296	0	3,235
12. PRINCIPAL AND INTEREST REPAYMENTS	93	0	5,315	5,408	0	0	0	5,408
13. LAND AND SITE SERVICES	32	0	8	40	0	24	115	179
14. BUILDINGS	0	0	0	0	0	0	3,874	3,874
15. MISCELLANEOUS	4,367	408	343	5,118	3,350	642	0	9,110
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	147,481	3,654	40,739	191,874	70,354	5,840	5,609	273,677

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	60,281	0	60,281	0	0	0	0	0	0	60,281
(B) OTHER INSTRUCTION & RESEARCH	5,841	0	5,841	0	0	0	0	0	0	5,841
(C) OTHER SALARIES AND WAGES	13,889	0	13,889	3,126	2,328	3,513	4,887	9,252	2,578	39,573
TOTAL SALARIES AND WAGES	80,011	0	80,011	3,126	2,328	3,513	4,887	9,252	2,578	105,695
2. EMPLOYEE BENEFITS	7,999	0	7,999	383	269	365	591	1,163	279	11,049
TOTAL SALARIES AND BENEFITS	88,010	0	88,010	3,509	2,597	3,878	5,478	10,415	2,857	116,744
3. LIBRARY ACQUISITIONS	0	0	0	3,191	0	0	0	0	0	3,191
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,228	0	3,228	597	1,721	134	319	1,273	162	7,434
5. OPERATIONAL SUPPLIES AND EXPENSES	4,708	0	4,708	109	261	187	451	1,294	220	7,230
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	591	0	0	3,881	0	4,472
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	979	0	979
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	520	0	520	13	63	720	187	360	316	2,179
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	760	0	0	0	760
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	58	0	0	35	93
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	32	0	32
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,550	0	1,550	62	160	590	681	464	860	4,367
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	98,016	0	98,016	7,481	5,393	6,327	7,116	18,698	4,450	147,481

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	3,112	0	0	0	3,112	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,966	0	9,151	0	12,117	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	146	0	-9,151	0	-9,005	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	2,966	150	9,151	0	12,267	295	0	0	295
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	3,112	150	0	0	3,262	295	0	0	295

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	51,371	0	772	9,905	0	62,048	6,208	863	2,110	71,229	208
2. TOTAL EXPENSE (FROM TABLE 3)	51,860	0	772	9,956	0	62,588	6,245	1,278	2,772	72,883	0
3. NET REVENUE (EXPENSE)	-489	0	0	-51	0	-540	-37	-415	-662	-1,654	208
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	-133	-133	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-489	0	0	-51	0	-540	-37	-415	-795	-1,787	208
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-186	0	0	-127	0	-313	129	98	69	-17	17
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	675	-675	0	178	-178	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-675	0	0	-178	-853	92	-317	-726	-1,804	225
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	599	0	0	285	884	2,930	729	1,175	5,718	3,940
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	-76	0	0	107	31	3,022	412	449	3,914	4,165

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	25,936	0	0	25,936	0	0	0	25,936	0
(II) EXTRA FORMULA	6,785	0	0	6,785	0	0	0	6,785	0
(III) OTHER MET GRANTS	2,277	133	114	2,524	0	0	1,203	3,727	0
(B) OTHER ONTARIO GRANTS	111	0	0	111	2,671	127	309	3,218	0
TOTAL ONTARIO GRANTS	35,109	133	114	35,356	2,671	127	1,512	39,666	0
(C) FEDERAL	396	98	0	494	2,105	0	0	2,599	0
(D) MUNICIPAL	0	0	0	0	13	0	0	13	0
(E) OTHER	0	0	0	0	2	0	0	2	0
2. FEES (A) TUITION CREDIT	13,981	0	0	13,981	0	0	0	13,981	0
(B) TUITION NON-CREDIT	0	541	0	541	0	0	0	541	0
(C) MISCELLANEOUS	881	0	3,813	4,694	0	0	0	4,694	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	394	0	0	394	74	345	581	1,394	178
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,197	0	0	1,197	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,828	5,828	0	0	0	5,828	0
7. INVESTMENT INCOME	466	0	75	541	0	387	17	945	30
8. MISCELLANEOUS	144	0	75	219	146	4	0	369	0
TOTAL	51,371	772	9,905	62,048	6,208	863	2,110	71,229	208

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	19,934	6	0	19,940	193	65	0	20,198
(B) OTHER INSTRUCTION & RESEARCH	4,023	152	0	4,175	2,822	69	0	7,066
(C) OTHER SALARIES AND WAGES	13,287	195	1,534	15,016	33	49	0	15,098
TOTAL SALARIES AND WAGES	37,244	353	1,534	39,131	3,048	183	0	42,362
2. EMPLOYEE BENEFITS	5,426	26	164	5,616	229	30	0	5,875
TOTAL SALARIES AND BENEFITS	42,670	379	1,698	44,747	3,277	213	0	48,237
3. LIBRARY ACQUISITIONS	1,207	0	0	1,207	75	14	16	1,312
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,477	5	111	1,593	664	60	556	2,873
5. OPERATIONAL SUPPLIES AND EXPENSES	2,207	145	682	3,034	688	70	36	3,828
6. COST OF GOODS SOLD	0	0	3,905	3,905	0	0	0	3,905
7. UTILITIES	1,702	0	436	2,138	30	0	0	2,168
8. MUNICIPAL TAXES	401	0	0	401	0	0	0	401
9. RENOVATIONS AND ALTERATIONS	371	0	0	371	0	0	1,619	1,990
10. EXTERNALLY CONTRACTED SERVICES	151	0	1,481	1,632	0	0	0	1,632
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	79	868	0	947
12. PRINCIPAL AND INTEREST REPAYMENTS	288	0	1,520	1,808	0	0	0	1,808
13. LAND AND SITE SERVICES	0	0	0	0	0	0	257	257
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,186	102	123	2,411	1,058	56	0	3,525
16. INTERNAL COST ALLOCATIONS	-800	141	0	-659	374	-3	288	0
TOTAL	51,860	772	9,956	62,588	6,245	1,278	2,772	72,883

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	19,934	0	19,934	0	0	0	0	0	0	19,934
(B) OTHER INSTRUCTION & RESEARCH	4,023	0	4,023	0	0	0	0	0	0	4,023
(C) OTHER SALARIES AND WAGES	3,941	0	3,941	1,585	708	1,249	2,765	2,691	348	13,287
TOTAL SALARIES AND WAGES	27,898	0	27,898	1,585	708	1,249	2,765	2,691	348	37,244
2. EMPLOYEE BENEFITS	3,707	0	3,707	255	110	159	497	506	192	5,426
TOTAL SALARIES AND BENEFITS	31,605	0	31,605	1,840	818	1,408	3,262	3,197	540	42,670
3. LIBRARY ACQUISITIONS	0	0	0	1,207	0	0	0	0	0	1,207
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	654	0	654	56	326	49	289	86	17	1,477
5. OPERATIONAL SUPPLIES AND EXPENSES	797	0	797	-24	51	356	20	886	121	2,207
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	61	0	0	1,641	0	1,702
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	401	0	401
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	371	0	371
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	12	0	0	5	134	0	151
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	288	0	288	0	0	0	0	0	0	288
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,143	0	1,143	13	6	211	320	203	290	2,186
16. INTERNAL COST ALLOCATIONS	-290	0	-290	0	0	0	-403	0	-107	-800
TOTAL	34,197	0	34,197	3,104	1,262	2,024	3,493	6,919	861	51,860

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	91	0	0	0	0	16	107	16	0	134	150
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	782	782	201	0	127	328
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	91	0	0	0	0	-766	-675	-185	0	7	-178
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	728	0	0	250	0	-379	599	122	0	163	285
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	819	0	0	250	0	-1,145	-76	-63	0	170	107

* Other Operating funds are for future years operating budget, ($1,202) thousand; and deferred department income, $57 thousand.

** Other Ancillary funds are for bookstore scholarship fund, $170 thousand.

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	58,613	0	100	6,274	0	64,987	6,847	2,357	2,544	76,735	309
2. TOTAL EXPENSE (FROM TABLE 3)	58,318	0	100	5,973	0	64,391	6,841	1,903	2,081	75,216	0
3. NET REVENUE (EXPENSE)	295	0	0	301	0	596	6	454	463	1,519	309
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	295	0	0	301	0	596	6	454	463	1,519	309
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-227	0	0	-66	0	-293	300	81	-32	56	-56
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-654	654	0	-228	228	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-586	654	0	7	228	303	306	535	431	1,575	253
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,614	2,824	0	916	772	6,126	4,891	1,654	1,193	13,864	2,103
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,028	3,478	0	923	1,000	6,429	5,197	2,189	1,624	15,439	2,356

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	23,083	0	0	23,083	0	0	0	23,083	0
(II) EXTRA FORMULA	16,381	0	0	16,381	0	0	0	16,381	0
(III) OTHER MET GRANTS	4,869	0	0	4,869	20	373	278	5,540	0
(B) OTHER ONTARIO GRANTS	54	0	0	54	2,629	428	2,073	5,184	0
TOTAL ONTARIO GRANTS	44,387	0	0	44,387	2,649	801	2,351	50,188	0
(C) FEDERAL	49	0	0	49	2,090	54	0	2,193	0
(D) MUNICIPAL	0	0	0	0	16	18	0	34	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	11,943	0	0	11,943	0	0	0	11,943	0
(B) TUITION NON-CREDIT	0	100	0	100	0	0	0	100	0
(C) MISCELLANEOUS	888	0	2,056	2,944	0	0	0	2,944	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	34	0	0	34	64	309	0	407	183
5. NON-GOVT. GRANTS & CONTRACTS	37	0	0	37	1,856	583	0	2,476	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,218	4,218	0	0	0	4,218	0
7. INVESTMENT INCOME	740	0	0	740	131	261	193	1,325	126
8. MISCELLANEOUS	535	0	0	535	41	331	0	907	0
TOTAL	58,613	100	6,274	64,987	6,847	2,357	2,544	76,735	309

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	24,541	4	0	24,545	60	8	0	24,613
(B) OTHER INSTRUCTION & RESEARCH	1,198	0	0	1,198	1,866	144	0	3,208
(C) OTHER SALARIES AND WAGES	14,691	66	975	15,732	1,906	269	0	17,907
TOTAL SALARIES AND WAGES	40,430	70	975	41,475	3,832	421	0	45,728
2. EMPLOYEE BENEFITS	6,362	6	130	6,498	353	27	0	6,878
TOTAL SALARIES AND BENEFITS	46,792	76	1,105	47,973	4,185	448	0	52,606
3. LIBRARY ACQUISITIONS	1,203	0	0	1,203	13	5	0	1,221
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,335	4	80	1,419	482	129	0	2,030
5. OPERATIONAL SUPPLIES AND EXPENSES	2,484	17	470	2,971	1,309	251	0	4,531
6. COST OF GOODS SOLD	0	0	2,558	2,558	0	0	0	2,558
7. UTILITIES	1,625	0	324	1,949	37	21	0	2,007
8. MUNICIPAL TAXES	388	0	0	388	0	0	0	388
9. RENOVATIONS AND ALTERATIONS	559	0	266	825	15	0	336	1,176
10. EXTERNALLY CONTRACTED SERVICES	1,557	0	349	1,906	0	0	0	1,906
11. SCHOLARSHIPS, BURSARIES, ETC.	1	0	0	1	0	639	0	640
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	403	403	0	0	0	403
13. LAND AND SITE SERVICES	0	0	127	127	0	0	0	127
14. BUILDINGS	0	0	0	0	0	0	1,745	1,745
15. MISCELLANEOUS	2,611	3	54	2,668	800	410	0	3,878
16. INTERNAL COST ALLOCATIONS	-237	0	237	0	0	0	0	0
TOTAL	58,318	100	5,973	64,391	6,841	1,903	2,081	75,216

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	24,541	0	24,541	0	0	0	0	0	0	24,541
(B) OTHER INSTRUCTION & RESEARCH	1,198	0	1,198	0	0	0	0	0	0	1,198
(C) OTHER SALARIES AND WAGES	5,040	0	5,040	2,114	683	864	3,422	1,967	601	14,691
TOTAL SALARIES AND WAGES	**30,779**	**0**	**30,779**	**2,114**	**683**	**864**	**3,422**	**1,967**	**601**	**40,430**
2. EMPLOYEE BENEFITS	**4,735**	**0**	**4,735**	**335**	**114**	**139**	**592**	**361**	**86**	**6,362**
TOTAL SALARIES AND BENEFITS	**35,514**	**0**	**35,514**	**2,449**	**797**	**1,003**	**4,014**	**2,328**	**687**	**46,792**
3. LIBRARY ACQUISITIONS	0	0	0	1,203	0	0	0	0	0	1,203
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	676	0	676	66	300	30	110	131	22	1,335
5. OPERATIONAL SUPPLIES AND EXPENSES	1,406	0	1,406	51	58	72	374	315	208	2,484
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	37	0	0	1,588	0	1,625
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	388	0	388
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	559	0	559
10. EXTERNALLY CONTRACTED SERVICES	210	0	210	35	18	0	129	1,097	68	1,557
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1	0	0	0	1
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,277	0	1,277	10	28	287	434	258	317	2,611
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-237	0	0	-237
TOTAL	39,083	0	39,083	3,814	1,238	1,393	4,824	6,664	1,302	58,318

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	393	2,265	19	0	511	3,188	282	0	0	282
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	845	1,689	0	0	0	2,534	54	0	0	54
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-452	576	19	0	511	654	228	0	0	228
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	845	1,689	189	0	101	2,824	772	0	0	772
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	393	2,265	208	0	612	3,478	1,000	0	0	1,000

* Other Operating funds are for telephone, $123 thousand; and Canada/Ontario Infrastructure Works Program, $489 thousand.

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,488	0	0	781	0	7,269	0	0	292	7,561	43
2. TOTAL EXPENSE (FROM TABLE 3)	6,459	0	0	788	0	7,247	0	0	26	7,273	0
3. NET REVENUE (EXPENSE)	29	0	0	-7	0	22	0	0	266	288	43
4. NET RECONCILING ITEMS	0	0	0	7	0	7	0	0	-266	-259	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	29	0	0	0	0	29	0	0	0	29	43
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	29	0	0	0	0	29	0	0	0	29	43
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1	0	0	0	0	1	0	0	0	1	650
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	30	0	0	0	0	30	0	0	0	30	693

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	2,329	0	0	2,329	0	0	0	2,329	0
(II) EXTRA FORMULA	2,074	0	0	2,074	0	0	0	2,074	0
(III) OTHER MET GRANTS	191	0	0	191	0	0	292	483	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	4,594	0	0	4,594	0	0	292	4,886	0
(C) FEDERAL	25	0	0	25	0	0	0	25	0
(D) MUNICIPAL	40	0	0	40	0	0	0	40	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,724	0	0	1,724	0	0	0	1,724	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	34	0	0	34	0	0	0	34	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	43
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	781	781	0	0	0	781	0
7. INVESTMENT INCOME	7	0	0	7	0	0	0	7	0
8. MISCELLANEOUS	64	0	0	64	0	0	0	64	0
TOTAL	6,488	0	781	7,269	0	0	292	7,561	43

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,660	0	0	2,660	0	0	0	2,660
(B) OTHER INSTRUCTION & RESEARCH	46	0	0	46	0	0	0	46
(C) OTHER SALARIES AND WAGES	1,913	0	237	2,150	0	0	0	2,150
TOTAL SALARIES AND WAGES	4,619	0	237	4,856	0	0	0	4,856
2. EMPLOYEE BENEFITS	767	0	33	800	0	0	0	800
TOTAL SALARIES AND BENEFITS	5,386	0	270	5,656	0	0	0	5,656
3. LIBRARY ACQUISITIONS	172	0	0	172	0	0	0	172
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	39	0	26	65	0	0	0	65
5. OPERATIONAL SUPPLIES AND EXPENSES	349	0	59	408	0	0	0	408
6. COST OF GOODS SOLD	0	0	365	365	0	0	0	365
7. UTILITIES	128	0	51	179	0	0	0	179
8. MUNICIPAL TAXES	43	0	0	43	0	0	0	43
9. RENOVATIONS AND ALTERATIONS	0	0	2	2	0	0	0	2
10. EXTERNALLY CONTRACTED SERVICES	34	0	9	43	0	0	0	43
11. SCHOLARSHIPS, BURSARIES, ETC.	20	0	0	20	0	0	0	20
12. PRINCIPAL AND INTEREST REPAYMENTS	74	0	0	74	0	0	0	74
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	26	26
15. MISCELLANEOUS	214	0	6	220	0	0	0	220
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6,459	0	788	7,247	0	0	26	7,273

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TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,660	0	2,660	0	0	0	0	0	0	2,660
(B) OTHER INSTRUCTION & RESEARCH	46	0	46	0	0	0	0	0	0	46
(C) OTHER SALARIES AND WAGES	0	0	0	443	126	247	675	355	67	1,913
TOTAL SALARIES AND WAGES	2,706	0	2,706	443	126	247	675	355	67	4,619
2. EMPLOYEE BENEFITS	397	0	397	90	22	43	136	64	15	767
TOTAL SALARIES AND BENEFITS	3,103	0	3,103	533	148	290	811	419	82	5,386
3. LIBRARY ACQUISITIONS	0	0	0	172	0	0	0	0	0	172
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	0	0	0	3	36	0	39
5. OPERATIONAL SUPPLIES AND EXPENSES	96	0	96	23	20	14	83	39	74	349
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	22	0	0	106	0	128
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	43	0	43
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	8	0	0	26	0	34
11. SCHOLARSHIPS, BURSARIES, ETC	0	0	0	0	0	20	0	0	0	20
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	70	0	4	0	0	74
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	5	0	5	2	0	34	114	26	33	214
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	3,204	0	3,204	730	268	358	1,015	695	189	6,459

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,212	0	0	74	0	2,286	0	0	24	2,310	0
2. TOTAL EXPENSE (FROM TABLE 3)	2,379	0	0	43	0	2,422	0	0	0	2,422	0
3. NET REVENUE (EXPENSE)	-167	0	0	31	0	-136	0	0	24	-112	0
4. NET RECONCILING ITEMS	31	0	0	-31	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-136	0	0	0	0	-136	0	0	24	-112	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-136	0	0	0	0	-136	0	0	24	-112	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	254	0	0	0	0	254	0	0	0	254	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	118	0	0	0	0	118	0	0	24	142	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	972	0	0	972	0	0	0	972	0
(II) EXTRA FORMULA	454	0	0	454	0	0	0	454	0
(III) OTHER MET GRANTS	530	0	0	530	0	0	24	554	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,956	0	0	1,956	0	0	24	1,980	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	209	0	0	209	0	0	0	209	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	8	0	24	32	0	0	0	32	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	50	50	0	0	0	50	0
7. INVESTMENT INCOME	7	0	0	7	0	0	0	7	0
8. MISCELLANEOUS	32	0	0	32	0	0	0	32	0
TOTAL	2,212	0	74	2,286	0	0	24	2,310	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	798	0	0	798	0	0	0	798
(B) OTHER INSTRUCTION & RESEARCH	2	0	0	2	0	0	0	2
(C) OTHER SALARIES AND WAGES	623	0	0	623	0	0	0	623
TOTAL SALARIES AND WAGES	1,423	0	0	1,423	0	0	0	1,423
2. EMPLOYEE BENEFITS	284	0	0	284	0	0	0	284
TOTAL SALARIES AND BENEFITS	1,707	0	0	1,707	0	0	0	1,707
3. LIBRARY ACQUISITIONS	47	0	0	47	0	0	0	47
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	72	0	0	72	0	0	0	72
5. OPERATIONAL SUPPLIES AND EXPENSES	121	0	0	121	0	0	0	121
6. COST OF GOODS SOLD	0	0	43	43	0	0	0	43
7. UTILITIES	56	0	0	56	0	0	0	56
8. MUNICIPAL TAXES	5	0	0	5	0	0	0	5
9. RENOVATIONS AND ALTERATIONS	94	0	0	94	0	0	0	94
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	1	0	0	1	0	0	0	1
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	276	0	0	276	0	0	0	276
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,379	0	43	2,422	0	0	0	2,422

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	798	0	798	0	0	0	0	0	0	798
(B) OTHER INSTRUCTION & RESEARCH	2	0	2	0	0	0	0	0	0	2
(C) OTHER SALARIES AND WAGES	173	0	173	116	0	0	334	0	0	623
TOTAL SALARIES AND WAGES	973	0	973	116	0	0	334	0	0	1,423
2. EMPLOYEE BENEFITS	207	0	207	19	0	0	58	0	0	284
TOTAL SALARIES AND BENEFITS	1,180	0	1,180	135	0	0	392	0	0	1,707
3. LIBRARY ACQUISITIONS	0	0	0	47	0	0	0	0	0	47
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	59	0	59	1	0	0	12	0	0	72
5. OPERATIONAL SUPPLIES AND EXPENSES	75	0	75	2	0	0	44	0	0	121
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	18	0	0	38	0	56
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	5	0	5
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	94	0	94
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	1	0	1	0	0	0	0	0	0	1
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	143	0	143	0	0	0	41	92	0	276
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,458	0	1,458	185	18	0	489	229	0	2,379

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

MCMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	169,652	0	1,189	33,860	0	204,701	79,890	38,132	2,896	325,619	1,983
2. TOTAL EXPENSE (FROM TABLE 3)	172,831	0	1,165	32,897	0	206,893	85,347	33,691	6,330	332,261	0
3. NET REVENUE (EXPENSE)	-3,179	0	24	963	0	-2,192	-5,457	4,441	-3,434	-6,642	1,983
4. NET RECONCILING ITEMS	-994	0	-24	-341	0	-1,359	109	0	244	-1,006	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-4,173	0	0	622	0	-3,551	-5,348	4,441	-3,190	-7,648	1,983
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	1,362	0	0	-630	0	732	0	-2,546	1,814	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	2,071	-2,071	0	8	-8	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-740	-2,071	0	0	-8	-2,819	-5,348	1,895	-1,376	-7,648	1,983
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	199	9,148	0	0	1,215	10,562	9,936	16,981	4,735	42,214	91,564
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-541	7,077	0	0	1,207	7,743	4,588	18,876	3,359	34,566	93,547

Note: In addition to the above revenue and expenses, $3,334 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	103,553	0	0	103,553	0	0	0	103,553	0
(II) EXTRA FORMULA	9,257	0	0	9,257	0	0	0	9,257	0
(III) OTHER MET GRANTS	7,731	0	323	8,054	1,255	299	1,186	10,794	0
(B) OTHER ONTARIO GRANTS	1,109	0	0	1,109	14,992	0	361	16,462	0
TOTAL ONTARIO GRANTS	121,650	0	323	121,973	16,247	299	1,547	140,066	0
(C) FEDERAL	0	0	0	0	32,226	0	182	32,408	0
(D) MUNICIPAL	0	0	0	0	127	0	646	773	0
(E) OTHER	0	0	0	0	28	0	0	28	0
2. FEES (A) TUITION CREDIT	33,619	0	0	33,619	0	0	0	33,619	0
(B) TUITION NON-CREDIT	0	1,189	0	1,189	0	0	0	1,189	0
(C) MISCELLANEOUS	2,783	0	7,030	9,813	0	0	0	9,813	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	2,119	23,650	0	25,769	1,983
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	29,093	0	0	29,093	0
6. SALES OF SERVICE AND PRODUCTS	0	0	26,126	26,126	0	0	0	26,126	0
7. INVESTMENT INCOME	2,661	0	164	2,825	50	14,183	521	17,579	0
8. MISCELLANEOUS	8,939	0	217	9,156	0	0	0	9,156	0
TOTAL	169,652	1,189	33,860	204,701	79,890	38,132	2,896	325,619	1,983

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	57,155	401	0	57,556	19,802	4,654	0	82,012
(B) OTHER INSTRUCTION & RESEARCH	24,691	0	0	24,691	0	0	0	24,691
(C) OTHER SALARIES AND WAGES	33,569	298	7,566	41,433	26,916	7,100	0	75,449
TOTAL SALARIES AND WAGES	115,415	699	7,566	123,680	46,718	11,754	0	182,152
2. EMPLOYEE BENEFITS	18,913	70	1,137	20,120	4,861	2,740	0	27,721
TOTAL SALARIES AND BENEFITS	134,328	769	8,703	143,800	51,579	14,494	0	209,873
3. LIBRARY ACQUISITIONS	4,796	0	0	4,796	0	382	0	5,178
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,359	34	730	6,123	7,088	1,561	0	14,772
5. OPERATIONAL SUPPLIES AND EXPENSES	13,748	204	4,776	18,728	20,998	6,498	0	46,224
6. COST OF GOODS SOLD	0	0	13,019	13,019	0	0	0	13,019
7. UTILITIES	6,015	7	1,472	7,494	39	93	0	7,626
8. MUNICIPAL TAXES	1,024	0	0	1,024	0	0	0	1,024
9. RENOVATIONS AND ALTERATIONS	255	0	1,401	1,656	0	13	6,330	7,999
10. EXTERNALLY CONTRACTED SERVICES	3,012	0	0	3,012	0	0	0	3,012
11. SCHOLARSHIPS, BURSARIES, ETC.	649	0	0	649	0	4,366	0	5,015
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,559	2,559	0	0	0	2,559
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,645	151	237	4,033	5,643	6,284	0	15,960
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	172,831	1,165	32,897	206,893	85,347	33,691	6,330	332,261

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	48,013	9,142	57,155	0	0	0	0	0	0	57,155
(B) OTHER INSTRUCTION & RESEARCH	19,144	5,547	24,691	0	0	0	0	0	0	24,691
(C) OTHER SALARIES AND WAGES	3,891	0	3,891	6,044	3,354	2,932	7,028	8,432	1,978	33,659
TOTAL SALARIES AND WAGES	71,048	14,689	85,737	6,044	3,354	2,932	7,028	8,432	1,978	115,505
2. EMPLOYEE BENEFITS	11,428	2,771	14,199	1,037	500	481	1,081	1,333	282	18,913
TOTAL SALARIES AND BENEFITS	82,476	17,460	99,936	7,081	3,854	3,413	8,109	9,765	2,260	134,418
3. LIBRARY ACQUISITIONS	0	0	0	4,706	0	0	0	0	0	4,706
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,388	1,256	2,644	258	1,185	191	432	523	126	5,359
5. OPERATIONAL SUPPLIES AND EXPENSES	5,218	3,012	8,230	450	732	726	1,816	1,355	439	13,748
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	922	0	0	5,093	0	6,015
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,024	0	1,024
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	255	0	255
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	3,012	0	3,012
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	649	0	0	0	649
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,087	735	1,822	74	109	295	337	283	725	3,645
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	90,169	22,463	112,632	12,569	6,802	5,274	10,694	21,310	3,550	172,831

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	4,962	26	0	0	4,988	1,451	0	0	1,451
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	66	0	6,454	13	0	526	7,059	1,459	0	0	1,459
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-66	0	-1,492	13	0	-526	-2,071	-8	0	0	-8
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	66	0	6,528	396	0	2,158	9,148	1,215	0	0	1,215
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	5,036	409	0	1,632	7,077	1,207	0	0	1,207

* Other Operating funds are for scholarship fund, $154 thousand; library on-line catalogue system, $1,271 thousand; and special library acquisitions, $207 thousand.

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NIPISSING

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	14,309	0	475	117	0	14,901	75	304	705	15,985	9
2. TOTAL EXPENSE (FROM TABLE 3)	14,410	0	492	117	0	15,019	75	121	85	15,300	0
3. NET REVENUE (EXPENSE)	-101	0	-17	0	0	-118	0	183	620	685	9
4. NET RECONCILING ITEMS	629	0	2	0	0	631	0	0	-631	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	528	0	-15	0	0	513	0	183	-11	685	9
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-511	0	15	0	0	-496	-16	392	120	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-17	17	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	17	0	0	0	17	-16	575	109	685	9
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	247	-2	0	0	0	245	63	6,179	467	6,954	893
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	15	0	0	0	262	47	6,754	576	7,639	902

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	5,730	0	0	5,730	0	0	0	5,730	0
(II) EXTRA FORMULA	3,345	0	0	3,345	0	0	0	3,345	0
(III) OTHER MET GRANTS	3	0	117	120	0	0	632	752	0
(B) OTHER ONTARIO GRANTS	196	9	0	205	0	0	0	205	0
TOTAL ONTARIO GRANTS	9,274	9	117	9,400	0	0	632	10,032	0
(C) FEDERAL	0	227	0	227	23	0	0	250	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	52	0	0	52	0
2. FEES (A) TUITION CREDIT	3,841	0	0	3,841	0	0	0	3,841	0
(B) TUITION NON-CREDIT	0	103	0	103	0	0	0	103	0
(C) MISCELLANEOUS	437	0	0	437	0	0	71	508	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	268	0	268	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	474	0	0	474	0	36	2	512	9
8. MISCELLANEOUS	283	136	0	419	0	0	0	419	0
TOTAL	14,309	475	117	14,901	75	304	705	15,985	9

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6,204	0	0	6,204	0	0	0	6,204
(B) OTHER INSTRUCTION & RESEARCH	0	89	0	89	0	0	0	89
(C) OTHER SALARIES AND WAGES	2,640	71	0	2,711	30	0	0	2,741
TOTAL SALARIES AND WAGES	8,844	160	0	9,004	30	0	0	9,034
2. EMPLOYEE BENEFITS	1,375	14	0	1,389	2	0	0	1,391
TOTAL SALARIES AND BENEFITS	10,219	174	0	10,393	32	0	0	10,425
3. LIBRARY ACQUISITIONS	194	7	0	201	0	0	0	201
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	626	0	0	626	4	0	0	630
5. OPERATIONAL SUPPLIES AND EXPENSES	1,332	262	0	1,594	23	0	0	1,617
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	116	0	0	116	0	0	0	116
9. RENOVATIONS AND ALTERATIONS	48	0	0	48	0	0	0	48
10. EXTERNALLY CONTRACTED SERVICES	712	0	0	712	0	0	0	712
11. SCHOLARSHIPS, BURSARIES, ETC.	179	0	0	179	0	121	0	300
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	117	117	0	0	0	117
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	85	85
15. MISCELLANEOUS	984	49	0	1,033	16	0	0	1,049
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	14,410	492	117	15,019	75	121	85	15,300

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6,204	0	6,204	0	0	0	0	0	0	6,204
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	51	0	51	430	209	357	1,591	2	0	2,640
TOTAL SALARIES AND WAGES	**6,255**	**0**	**6,255**	**430**	**209**	**357**	**1,591**	**2**	**0**	**8,844**
2. EMPLOYEE BENEFITS	1,021	0	1,021	50	39	65	200	0	0	1,375
TOTAL SALARIES AND BENEFITS	**7,276**	**0**	**7,276**	**480**	**248**	**422**	**1,791**	**2**	**0**	**10,219**
3. LIBRARY ACQUISITIONS	0	0	0	194	0	0	0	0	0	194
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	86	0	86	62	18	0	328	132	0	626
5. OPERATIONAL SUPPLIES AND EXPENSES	530	0	530	174	29	102	334	163	0	1,332
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	116	0	116
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	48	0	48
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	712	0	712
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	179	0	0	0	179
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	396	0	396	6	9	178	395	0	0	984
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	8,288	0	8,288	916	304	881	2,848	1,173	0	14,410

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	17	0	0	0	0	17	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	17	0	0	0	0	17	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	-2	0	0	0	0	-2	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	15	0	0	0	0	15	0	0	0	0

O.C.A.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	15,974	0	0	370	0	16,344	0	182	973	17,499	6
2. TOTAL EXPENSE (FROM TABLE 3)	15,366	0	0	311	0	15,677	0	154	1,099	16,930	0
3. NET REVENUE (EXPENSE)	608	0	0	59	0	667	0	28	-126	569	6
4. NET RECONCILING ITEMS	-497	0	0	-59	0	-556	0	0	-151	-707	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	111	0	0	0	0	111	0	28	-277	-138	6
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-242	0	0	0	0	-242	0	0	277	35	-35
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-131	0	0	0	0	-131	0	28	0	-103	-29
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-491	0	0	0	0	-491	0	97	-94	-488	178
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-622	0	0	0	0	-622	0	125	-94	-591	149

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1994
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	9,694	0	0	9,694	0	0	0	9,694	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MET GRANTS	967	0	0	967	0	0	880	1,847	0
(B) OTHER ONTARIO GRANTS	141	0	0	141	0	0	0	141	0
TOTAL ONTARIO GRANTS	10,802	0	0	10,802	0	0	880	11,682	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	4,089	0	0	4,089	0	0	0	4,089	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	414	0	0	414	0	0	0	414	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	348	0	0	348	0	179	93	620	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	370	370	0	0	0	370	0
7. INVESTMENT INCOME	160	0	0	160	0	3	0	163	6
8. MISCELLANEOUS	161	0	0	161	0	0	0	161	0
TOTAL	15,974	0	370	16,344	0	182	973	17,499	6

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6,550	0	0	6,550	0	0	0	6,550
(B) OTHER INSTRUCTION & RESEARCH	338	0	0	338	0	0	0	338
(C) OTHER SALARIES AND WAGES	3,670	0	65	3,735	0	0	0	3,735
TOTAL SALARIES AND WAGES	10,558	0	65	10,623	0	0	0	10,623
2. EMPLOYEE BENEFITS	1,566	0	10	1,576	0	0	0	1,576
TOTAL SALARIES AND BENEFITS	12,124	0	75	12,199	0	0	0	12,199
3. LIBRARY ACQUISITIONS	116	0	0	116	0	0	0	116
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	79	0	0	79	0	0	361	440
5. OPERATIONAL SUPPLIES AND EXPENSES	1,094	0	42	1,136	0	0	0	1,136
6. COST OF GOODS SOLD	0	0	184	184	0	0	0	184
7. UTILITIES	427	0	0	427	0	0	0	427
8. MUNICIPAL TAXES	104	0	0	104	0	0	0	104
9. RENOVATIONS AND ALTERATIONS	13	0	0	13	0	0	738	751
10. EXTERNALLY CONTRACTED SERVICES	410	0	10	420	0	0	0	420
11. SCHOLARSHIPS, BURSARIES, ETC	0	0	0	0	0	154	0	154
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	999	0	0	999	0	0	0	999
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	15,366	0	311	15,677	0	154	1,099	16,930

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6,550	0	6,550	0	0	0	0	0	0	6,550
(B) OTHER INSTRUCTION & RESEARCH	338	0	338	0	0	0	0	0	0	338
(C) OTHER SALARIES AND WAGES	794	0	794	397	0	222	1,533	413	311	3,670
TOTAL SALARIES AND WAGES	7,682	0	7,682	397	0	222	1,533	413	311	10,558
2. EMPLOYEE BENEFITS	1,104	0	1,104	75	0	41	242	66	38	1,566
TOTAL SALARIES AND BENEFITS	8,786	0	8,786	472	0	263	1,775	479	349	12,124
3. LIBRARY ACQUISITIONS	0	0	0	116	0	0	0	0	0	116
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	10	0	0	69	0	0	79
5. OPERATIONAL SUPPLIES AND EXPENSES	544	0	544	43	0	13	338	127	29	1,094
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	27	0	0	400	0	427
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	104	0	104
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	13	0	13
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	4	0	0	0	406	0	410
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	287	0	287	1	0	0	150	134	427	999
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	9,617	0	9,617	646	27	276	2,332	1,663	805	15,366

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

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TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	33,224	0	406	3,960	0	37,590	2,873	63	0	40,526	0
2. TOTAL EXPENSE (FROM TABLE 3)	35,972	0	406	3,054	0	39,432	2,873	50	0	42,355	0
3. NET REVENUE (EXPENSE)	-2,748	0	0	906	0	-1,842	0	13	0	-1,829	0
4. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,748	0	0	906	0	-1,842	0	13	0	-1,829	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	943	0	0	-943	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	473	-473	0	37	-37	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,332	-473	0	0	-37	-1,842	0	13	0	-1,829	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,373	2,681	0	0	-435	-127	0	325	0	198	90
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,705	2,208	0	0	-472	-1,969	0	338	0	-1,631	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	21,875	0	0	21,875	0	0	0	21,875	0
(II) EXTRA FORMULA	1,899	0	0	1,899	0	0	0	1,899	0
(III) OTHER MET GRANTS	464	0	0	464	120	0	0	584	0
(B) OTHER ONTARIO GRANTS	4,974	0	0	4,974	76	0	0	5,050	0
TOTAL ONTARIO GRANTS	**29,212**	**0**	**0**	**29,212**	**196**	**0**	**0**	**29,408**	**0**
(C) FEDERAL	0	0	0	0	1,332	0	0	1,332	0
(D) MUNICIPAL	0	0	0	0	54	0	0	54	0
(E) OTHER	0	0	0	0	2	0	0	2	0
2. FEES (A) TUITION CREDIT	3,893	0	0	3,893	0	0	0	3,893	0
(B) TUITION NON-CREDIT	0	406	0	406	0	0	0	406	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	45	0	45	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,289	0	0	1,289	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,960	3,960	0	0	0	3,960	0
7. INVESTMENT INCOME	53	0	0	53	0	18	0	71	0
8. MISCELLANEOUS	66	0	0	66	0	0	0	66	0
TOTAL	33,224	406	3,960	37,590	2,873	63	0	40,526	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	14,122	0	0	14,122	165	0	0	14,287
(B) OTHER INSTRUCTION & RESEARCH	2,783	0	0	2,783	1,028	0	0	3,811
(C) OTHER SALARIES AND WAGES	7,952	347	1,001	9,300	579	0	0	9,879
TOTAL SALARIES AND WAGES	**24,857**	**347**	**1,001**	**26,205**	**1,772**	**0**	**0**	**27,977**
2. EMPLOYEE BENEFITS	**3,242**	**59**	**171**	**3,472**	**237**	**0**	**0**	**3,709**
TOTAL SALARIES AND BENEFITS	**28,099**	**406**	**1,172**	**29,677**	**2,009**	**0**	**0**	**31,686**
3. LIBRARY ACQUISITIONS	350	0	0	350	0	0	0	350
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	418	0	66	484	46	0	0	530
5. OPERATIONAL SUPPLIES AND EXPENSES	680	0	434	1,114	231	50	0	1,395
6. COST OF GOODS SOLD	0	0	1,131	1,131	0	0	0	1,131
7. UTILITIES	490	0	13	503	0	0	0	503
8. MUNICIPAL TAXES	69	0	0	69	0	0	0	69
9. RENOVATIONS AND ALTERATIONS	78	0	35	113	0	0	0	113
10. EXTERNALLY CONTRACTED SERVICES	3,864	0	2	3,866	2	0	0	3,868
11. SCHOLARSHIPS, BURSARIES, ETC.	932	0	0	932	44	0	0	976
12. PRINCIPAL AND INTEREST REPAYMENTS	3	0	0	3	0	0	0	3
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,180	0	201	1,381	350	0	0	1,731
16. INTERNAL COST ALLOCATIONS	-191	0	0	-191	191	0	0	0
TOTAL	35,972	406	3,054	39,432	2,873	50	0	42,355

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	14,122	0	14,122	0	0	0	0	0	0	14,122
(B) OTHER INSTRUCTION & RESEARCH	2,783	0	2,783	0	0	0	0	0	0	2,783
(C) OTHER SALARIES AND WAGES	2,543	0	2,543	1,711	465	3	2,686	454	90	7,952
TOTAL SALARIES AND WAGES	19,448	0	19,448	1,711	465	3	2,686	454	90	24,857
2. EMPLOYEE BENEFITS	2,272	0	2,272	311	83	0	483	78	15	3,242
TOTAL SALARIES AND BENEFITS	21,720	0	21,720	2,022	548	3	3,169	532	105	28,099
3. LIBRARY ACQUISITIONS	0	0	0	350	0	0	0	0	0	350
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	150	0	150	74	99	6	35	49	5	418
5. OPERATIONAL SUPPLIES AND EXPENSES	309	0	309	8	74	19	207	44	19	680
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	92	0	0	398	0	490
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	69	0	69
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	78	0	78
10. EXTERNALLY CONTRACTED SERVICES	17	0	17	77	160	1	593	3,016	0	3,864
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	932	0	0	0	932
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	1	0	0	2	0	0	3
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	700	0	700	39	62	46	213	1	119	1,180
16. INTERNAL COST ALLOCATIONS	-52	0	-52	0	-10	0	-129	0	0	-191
TOTAL	22,844	0	22,844	2,571	1,025	1,007	4,090	4,187	248	35,972

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,481	0	0	0	1,481	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	15	0	1,680	0	0	259	1,954	0	0	37	37
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-15	0	-199	0	0	-259	-473	0	0	-37	-37
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	742	0	1,680	0	0	259	2,681	0	0	-435	-435
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	727	0	1,481	0	0	0	2,208	0	0	-472	-472

* Other Ancillary funds are for publishing and the Guidance Centre.

OTTAWA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	211,233	0	650	13,542	0	225,425	51,329	16,086	6,760	299,600	2,366
2. TOTAL EXPENSE (FROM TABLE 3)	206,816	0	523	13,307	0	220,646	54,383	15,934	7,234	298,197	0
3. NET REVENUE (EXPENSE)	4,417	0	127	235	0	4,779	-3,054	152	-474	1,403	2,366
4. NET RECONCILING ITEMS	2,514	0	-127	129	0	2,516	485	0	0	3,001	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	6,931	0	0	364	0	7,295	-2,569	152	-474	4,404	2,366
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-3,832	0	0	-51	0	-3,883	1,248	25	3,220	610	-610
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,327	3,327	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-228	3,327	0	313	0	3,412	-1,321	177	2,746	5,014	1,756
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,005	20,240	0	616	0	22,861	42,607	20,946	4,792	91,206	13,120
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,777	23,567	0	929	0	26,273	41,286	21,123	7,538	96,220	14,876

Note: In addition to the above revenue and expenses, $3,837 thousand was proovided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	116,034	0	0	116,034	0	0	0	116,034	0
(II) EXTRA FORMULA	33,243	0	0	33,243	0	0	0	33,243	0
(III) OTHER MET GRANTS	10,520	0	0	10,520	17	766	5,951	17,254	0
(B) OTHER ONTARIO GRANTS	53	0	0	53	3,036	8,581	260	11,930	0
TOTAL ONTARIO GRANTS	**159,850**	**0**	**0**	**159,850**	**3,053**	**9,347**	**6,211**	**178,461**	**0**
(C) FEDERAL	4	0	0	4	25,331	659	0	25,994	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	6	0	0	6	55	36	0	97	0
2. FEES (A) TUITION CREDIT	43,687	0	0	43,687	0	0	0	43,687	0
(B) TUITION NON-CREDIT	0	650	0	650	0	0	0	650	0
(C) MISCELLANEOUS	3,456	0	6,016	9,472	0	0	0	9,472	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	398	0	0	398	3,628	2,437	37	6,500	1,271
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	17,816	2,693	0	20,509	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,881	5,881	0	0	0	5,881	0
7. INVESTMENT INCOME	2,628	0	48	2,676	1,170	173	472	4,491	1,066
8. MISCELLANEOUS	1,204	0	1,597	2,801	276	741	40	3,858	29
TOTAL	211,233	650	13,542	225,425	51,329	16,086	6,760	299,600	2,366

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	71,284	0	0	71,284	5,864	1,835	0	78,983
(B) OTHER INSTRUCTION & RESEARCH	12,284	112	0	12,396	10,591	2,786	0	25,773
(C) OTHER SALARIES AND WAGES	55,684	80	2,662	58,426	10,766	4,013	0	73,205
TOTAL SALARIES AND WAGES	139,252	192	2,662	142,106	27,221	8,634	0	177,961
2. EMPLOYEE BENEFITS	21,920	8	395	22,323	3,379	1,873	0	27,575
TOTAL SALARIES AND BENEFITS	161,172	200	3,057	164,429	30,600	10,507	0	205,536
3. LIBRARY ACQUISITIONS	3,720	0	0	3,720	226	135	0	4,081
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,572	5	427	8,004	6,971	710	103	15,788
5. OPERATIONAL SUPPLIES AND EXPENSES	7,236	39	181	7,456	8,479	822	0	16,757
6. COST OF GOODS SOLD	0	0	2,820	2,820	0	0	0	2,820
7. UTILITIES	6,961	0	694	7,655	23	73	0	7,751
8. MUNICIPAL TAXES	1,446	0	108	1,554	0	0	0	1,554
9. RENOVATIONS AND ALTERATIONS	5,091	0	204	5,295	10	84	7,091	12,480
10. EXTERNALLY CONTRACTED SERVICES	4,946	0	2,244	7,190	21	5	0	7,216
11. SCHOLARSHIPS, BURSARIES, ETC.	2,534	0	0	2,534	2,161	785	0	5,480
12. PRINCIPAL AND INTEREST REPAYMENTS	505	0	2,732	3,237	0	0	0	3,237
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	8,708	279	191	9,178	3,863	2,416	40	15,497
16. INTERNAL COST ALLOCATIONS	-3,075	0	649	-2,426	2,029	397	0	0
TOTAL	206,816	523	13,307	220,646	54,383	15,934	7,234	298,197

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	62,037	9,247	71,284	0	0	0	0	0	0	71,284
(B) OTHER INSTRUCTION & RESEARCH	11,700	584	12,284	0	0	0	0	0	0	12,284
(C) OTHER SALARIES AND WAGES	20,073	3,939	24,012	7,047	4,141	3,197	8,680	6,753	1,854	55,684
TOTAL SALARIES AND WAGES	**93,810**	**13,770**	**107,580**	**7,047**	**4,141**	**3,197**	**8,680**	**6,753**	**1,854**	**139,252**
2. EMPLOYEE BENEFITS	**14,238**	**2,222**	**16,460**	**1,305**	**602**	**452**	**1,667**	**1,232**	**202**	**21,920**
TOTAL SALARIES AND BENEFITS	**108,048**	**15,992**	**124,040**	**8,352**	**4,743**	**3,649**	**10,347**	**7,985**	**2,056**	**161,172**
3. LIBRARY ACQUISITIONS	**0**	**0**	**0**	**3,720**	**0**	**0**	**0**	**0**	**0**	**3,720**
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,618	238	3,856	218	1,603	122	994	227	552	7,572
5. OPERATIONAL SUPPLIES AND EXPENSES	2,549	935	3,484	170	736	285	1,096	886	579	7,236
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,195	0	0	5,766	0	6,961
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,446	0	1,446
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	5,091	0	5,091
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,946	0	4,946
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,534	0	0	0	2,534
12. PRINCIPAL AND INTEREST REPAYMENTS	112	0	112	0	0	0	0	0	393	505
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3,006	367	3,373	63	172	780	1,258	1,650	1,412	8,708
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-3,075	0	0	-3,075
TOTAL	117,333	17,532	134,865	12,523	8,449	7,370	10,620	27,997	4,992	206,816

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	5,967	10,569	0	9,850	-2,819	23,567	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	6,565	9,267	0	7,201	-2,793	20,240	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-598	1,302	0	2,649	-26	3,327	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	6,565	9,267	0	7,201	-2,793	20,240	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	5,967	10,569	0	9,850	-2,819	23,567	0	0	0	0

* Other Operating funds are for sports, $329 thousand; health, ($131) thousand; reprography, $47 thousand; vacation pay, ($5,246) thousand; EMBA, ($130) thousand; and miscellaneous, $2,312 thousand.

QUEEN'S

TABLE 1

COMBINED REVENUE AND EXPENSE ANQ CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	170,326	0	5,701	29,825	0	205,852	68,080	34,723	27,143	335,798	18,047
2. TOTAL EXPENSE (FROM TABLE 3)	163,686	0	5,701	24,966	0	194,353	74,243	39,471	41,157	349,224	0
3. NET REVENUE (EXPENSE)	6,640	0	0	4,859	0	11,499	-6,163	-4,748	-14,014	-13,426	18,047
4. NET RECONCILING ITEMS	-7,718	0	0	-5,546	0	-13,264	6,163	4,638	1,339	-1,124	3,440
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,078	0	0	-687	0	-1,765	0	-110	-12,675	-14,550	21,487
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	859	-859	0	602	-602	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-219	-859	0	-85	-602	-1,765	0	-110	-12,675	-14,550	21,487
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,314	11,105	0	445	4,100	13,336	0	6,208	38,869	58,413	96,870
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-2,533	10,246	0	360	3,498	11,571	0	6,098	26,194	43,863	118,357

Note: In addition to the above revenue and expenses, $2,817 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	107,722	0	0	107,722	0	0	0	107,722	0
(II) EXTRA FORMULA	15,074	0	0	15,074	0	0	0	15,074	0
(III) OTHER MET GRANTS	7,574	0	129	7,703	231	356	22,517	30,807	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	2,455	3,913	167	6,535	0
TOTAL ONTARIO GRANTS	130,370	0	129	130,499	2,686	4,269	22,684	160,138	0
(C) FEDERAL	0	0	0	0	43,439	1,853	0	45,292	0
(D) MUNICIPAL	0	0	0	0	699	244	-1,300	-357	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	34,559	0	0	34,559	0	0	0	34,559	0
(B) TUITION NON-CREDIT	0	5,701	0	5,701	0	0	0	5,701	0
(C) MISCELLANEOUS	3,645	0	14,804	18,449	0	0	0	18,449	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	402	5,383	4,680	10,465	3,788
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	19,742	6,784	0	26,526	0
6. SALES OF SERVICE AND PRODUCTS	0	0	14,878	14,878	0	0	0	14,878	0
7. INVESTMENT INCOME	83	0	14	97	433	10,148	966	11,644	14,259
8. MISCELLANEOUS	1,669	0	0	1,669	679	6,042	113	8,503	0
TOTAL	170,326	5,701	29,825	205,852	68,080	34,723	27,143	335,798	18,047

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	63,341	296	0	63,637	3,269	5,701	0	72,607
(B) OTHER INSTRUCTION & RESEARCH	5,435	874	0	6,309	22,704	1,564	0	30,577
(C) OTHER SALARIES AND WAGES	47,940	692	3,977	52,609	2,862	7,535	0	63,006
TOTAL SALARIES AND WAGES	**116,716**	**1,862**	**3,977**	**122,555**	**28,835**	**14,800**	**0**	**166,190**
2. EMPLOYEE BENEFITS	**17,820**	**82**	**603**	**18,505**	**2,893**	**3,162**	**0**	**24,560**
TOTAL SALARIES AND BENEFITS	**134,536**	**1,944**	**4,580**	**141,060**	**31,728**	**17,962**	**0**	**190,750**
3. LIBRARY ACQUISITIONS	4,701	0	0	4,701	9	205	0	4,915
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,952	88	679	5,719	12,643	4,139	0	22,501
5. OPERATIONAL SUPPLIES AND EXPENSES	9,400	2,752	3,006	15,158	12,993	4,622	294	33,067
6. COST OF GOODS SOLD	0	0	2,879	2,879	0	0	0	2,879
7. UTILITIES	4,920	0	2,713	7,633	0	67	0	7,700
8. MUNICIPAL TAXES	1,083	0	576	1,659	0	0	0	1,659
9. RENOVATIONS AND ALTERATIONS	0	0	572	572	0	31	6,618	7,221
10. EXTERNALLY CONTRACTED SERVICES	359	0	7,920	8,279	8,873	6	0	17,158
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	553	10,486	0	11,039
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,383	1,383	0	0	0	1,383
13. LAND AND SITE SERVICES	0	0	0	0	0	0	-767	-767
14. BUILDINGS	0	0	0	0	0	0	35,012	35,012
15. MISCELLANEOUS	5,544	892	296	6,732	5,081	2,894	0	14,707
16. INTERNAL COST ALLOCATIONS	-1,809	25	362	-1,422	2,363	-941	0	0
TOTAL	163,686	5,701	24,966	194,353	74,243	39,471	41,157	349,224

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	55,201	8,140	63,341	0	0	0	0	0	0	63,341
(B) OTHER INSTRUCTION & RESEARCH	5,108	327	5,435	0	0	0	0	0	0	5,435
(C) OTHER SALARIES AND WAGES	13,481	3,642	17,123	7,095	2,764	4,547	6,744	7,331	2,336	47,940
TOTAL SALARIES AND WAGES	73,790	12,109	85,899	7,095	2,764	4,547	6,744	7,331	2,336	116,716
2. EMPLOYEE BENEFITS	11,302	2,948	14,250	1,104	488	623	921	1,448	-1,014	17,820
TOTAL SALARIES AND BENEFITS	85,092	15,057	100,149	8,199	3,252	5,170	7,665	8,779	1,322	134,536
3. LIBRARY ACQUISITIONS	0	0	0	4,701	0	0	0	0	0	4,701
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,262	165	1,427	122	2,858	120	190	34	201	4,952
5. OPERATIONAL SUPPLIES AND EXPENSES	3,104	467	3,571	46	175	1,591	661	3,234	122	9,400
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	336	0	0	4,584	0	4,920
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,083	0	1,083
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	109	0	15	235	0	359
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,406	300	2,706	84	51	523	853	245	1,082	5,544
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	26	-1,835	0	0	-1,809
TOTAL	91,864	15,989	107,853	13,152	6,781	7,430	7,549	18,194	2,727	163,686

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: QUEEN'S

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,095	1,114	7,115	0	0	0	9,324	854	0	0	854
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,187	586	8,410	0	0	0	10,183	1,267	189	0	1,456
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-92	528	-1,295	0	0	0	-859	-413	-189	0	-602
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,043	589	8,410	1,000	0	63	11,105	3,911	189	0	4,100
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	951	1,117	7,115	1,000	0	63	10,246	3,498	0	0	3,498

* Other Operating funds are for the John Deutsch University Centre

RYERSON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	114,108	0	5,313	15,397	0	134,818	2,465	2,233	2,285	141,801	160
2. TOTAL EXPENSE (FROM TABLE 3)	117,268	0	2,953	15,542	0	135,763	2,463	1,201	14,387	153,814	0
3. NET REVENUE (EXPENSE)	-3,160	0	2,360	-145	0	-945	2	1,032	-12,102	-12,013	160
4. NET RECONCILING ITEMS	1,930	0	0	4,266	0	6,196	156	303	2,818	9,473	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,230	0	2,360	4,121	0	5,251	158	1,335	-9,284	-2,540	160
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-490	0	0	-4,157	0	-4,647	-156	-1,209	6,012	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	56	-56	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,664	-56	2,360	-36	0	604	2	126	-3,272	-2,540	160
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-10,483	1,191	3,559	79	0	-5,654	505	1,988	-2,988	-6,149	1,151
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-12,147	1,135	5,919	43	0	-5,050	507	2,114	-6,260	-8,689	1,311

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1994
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	66,773	0	0	66,773	0	0	0	66,773	0
(II) EXTRA FORMULA	2,811	0	0	2,811	0	0	0	2,811	0
(III) OTHER MET GRANTS	3,836	0	464	4,300	100	0	2,201	6,601	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	4	4	0
TOTAL ONTARIO GRANTS	73,420	0	464	73,884	100	0	2,205	76,189	0
(C) FEDERAL	1,491	0	0	1,491	1,564	0	0	3,055	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	34,428	0	0	34,428	0	0	0	34,428	0
(B) TUITION NON-CREDIT	0	4,159	0	4,159	0	0	0	4,159	0
(C) MISCELLANEOUS	3,167	1,154	3,059	7,380	0	0	0	7,380	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	2,111	0	2,111	160
5. NON-GOVT. GRANTS & CONTRACTS	815	0	0	815	801	0	0	1,616	0
6. SALES OF SERVICE AND PRODUCTS	0	0	11,783	11,783	0	0	0	11,783	0
7. INVESTMENT INCOME	416	0	0	416	0	122	50	588	0
8. MISCELLANEOUS	371	0	91	462	0	0	30	492	0
TOTAL	114,108	5,313	15,397	134,818	2,465	2,233	2,285	141,801	160

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	47,264	861	0	48,125	128	33	0	48,286
(B) OTHER INSTRUCTION & RESEARCH	1,274	338	0	1,612	491	17	0	2,120
(C) OTHER SALARIES AND WAGES	31,130	439	2,350	33,919	505	0	0	34,424
TOTAL SALARIES AND WAGES	79,668	1,638	2,350	83,656	1,124	50	0	84,830
2. EMPLOYEE BENEFITS	15,368	116	402	15,886	45	4	0	15,935
TOTAL SALARIES AND BENEFITS	95,036	1,754	2,752	99,542	1,169	54	0	100,765
3. LIBRARY ACQUISITIONS	903	57	0	960	7	126	0	1,093
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,350	41	356	2,747	195	132	1,727	4,801
5. OPERATIONAL SUPPLIES AND EXPENSES	4,676	339	420	5,435	315	350	0	6,100
6. COST OF GOODS SOLD	0	0	6,466	6,466	0	0	0	6,466
7. UTILITIES	3,747	0	584	4,331	0	1	0	4,332
8. MUNICIPAL TAXES	716	0	0	716	0	0	0	716
9. RENOVATIONS AND ALTERATIONS	22	0	0	22	0	0	401	423
10. EXTERNALLY CONTRACTED SERVICES	4,986	607	714	6,307	528	137	0	6,972
11. SCHOLARSHIPS, BURSARIES, ETC.	179	0	0	179	0	366	0	545
12. PRINCIPAL AND INTEREST REPAYMENTS	1,754	0	3,620	5,374	0	0	0	5,374
13. LAND AND SITE SERVICES	0	0	0	0	0	0	263	263
14. BUILDINGS	0	0	0	0	0	0	11,881	11,881
15. MISCELLANEOUS	3,443	155	86	3,684	249	35	115	4,083
16. INTERNAL COST ALLOCATIONS	-544	0	544	0	0	0	0	0
TOTAL	117,268	2,953	15,542	135,763	2,463	1,201	14,387	153,814

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	47,264	0	47,264	0	0	0	0	0	0	47,264
(B) OTHER INSTRUCTION & RESEARCH	1,274	0	1,274	0	0	0	0	0	0	1,274
(C) OTHER SALARIES AND WAGES	8,677	0	8,677	2,926	3,936	1,956	6,677	4,032	2,926	31,130
TOTAL SALARIES AND WAGES	**57,215**	**0**	**57,215**	**2,926**	**3,936**	**1,956**	**6,677**	**4,032**	**2,926**	**79,668**
2. EMPLOYEE BENEFITS	**10,177**	**0**	**10,177**	**597**	**726**	**329**	**2,110**	**902**	**527**	**15,368**
TOTAL SALARIES AND BENEFITS	**67,392**	**0**	**67,392**	**3,523**	**4,662**	**2,285**	**8,787**	**4,934**	**3,453**	**95,036**
3. LIBRARY ACQUISITIONS	**0**	**0**	**0**	**903**	**0**	**0**	**0**	**0**	**0**	**903**
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	910	0	910	97	771	6	120	27	419	2,350
5. OPERATIONAL SUPPLIES AND EXPENSES	1,969	0	1,969	127	1,219	221	406	602	132	4,676
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	351	0	0	3,396	0	3,747
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	716	0	716
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	22	0	22
10. EXTERNALLY CONTRACTED SERVICES	859	0	859	229	19	57	609	2,465	748	4,986
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	179	0	0	0	179
12. PRINCIPAL AND INTEREST REPAYMENTS	1,754	0	1,754	0	0	0	0	0	0	1,754
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,003	0	1,003	17	63	228	467	525	1,140	3,443
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-544	0	0	-544
TOTAL	73,887	0	73,887	4,896	7,085	2,976	9,845	12,687	5,892	117,268

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	50	0	-689	0	0	5,314	4,675	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	56	0	0	0	0	4,675	4,731	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-6	0	-689	0	0	639	-56	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	45	0	4,283	0	0	-3,137	1,191	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	39	0	3,594	0	0	-2,498	1,135	0	0	0	0

* Other Operating funds are for vacation pay accrual and deferred school fees, ($6,520) thousand; university status change, $950 thousand; student non-tuition and athletic capital levy, $1,370 thousand; professional development fund, $353 thousand; library books, $123 thousand; and other grants and contracts, $1,226 thousand.

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	529,254	0	16,003	71,859	0	617,116	251,104	62,414	8,175	938,809	3,843
2. TOTAL EXPENSE (FROM TABLE 3)	508,089	0	14,531	73,876	0	596,496	251,465	32,771	13,242	893,974	0
3. NET REVENUE (EXPENSE)	21,165	0	1,472	-2,017	0	20,620	-361	29,643	-5,067	44,835	3,843
4. NET RECONCILING ITEMS	-11,831	0	-1,472	-152	0	-13,455	0	0	0	-13,455	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	9,334	0	0	-2,169	0	7,165	-361	29,643	-5,067	31,380	3,843
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	22	0	0	353	0	375	846	-21,709	-375	-20,863	20,863
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-21,883	21,883	0	11,320	-11,320	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-12,527	21,883	0	9,504	-11,320	7,540	485	7,934	-5,442	10,517	24,706
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,646	45,339	0	702	17,685	60,080	74,634	51,003	12,374	198,091	374,006
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-16,173	67,222	0	10,206	6,365	67,620	75,119	58,937	6,932	208,608	398,712

Note: In addition to the above revenue and expenses, $14,079 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	339,499	0	0	339,499	0	0	0	339,499	0
(II) EXTRA FORMULA	22,425	0	0	22,425	0	0	0	22,425	0
(III) OTHER MET GRANTS	22,791	1,348	119	24,258	1,032	511	5,439	31,240	0
(B) OTHER ONTARIO GRANTS	264	0	0	264	33,314	1,396	0	34,974	0
TOTAL ONTARIO GRANTS	384,979	1,348	119	386,446	34,346	1,907	5,439	428,138	0
(C) FEDERAL	0	0	0	0	106,568	2,157	0	108,725	0
(D) MUNICIPAL	0	0	0	0	0	4	0	4	0
(E) OTHER	0	0	0	0	6,108	7	0	6,115	0
2. FEES (A) TUITION CREDIT	110,315	0	0	110,315	0	0	0	110,315	0
(B) TUITION NON-CREDIT	0	14,655	0	14,655	0	0	0	14,655	0
(C) MISCELLANEOUS	13,546	0	14,364	27,910	0	0	385	28,295	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	460	460	3,716	17,155	1,383	22,714	3,843
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	96,211	9,594	0	105,805	0
6. SALES OF SERVICE AND PRODUCTS	0	0	54,916	54,916	0	0	0	54,916	0
7. INVESTMENT INCOME	19,568	0	1,047	20,615	4,155	31,585	968	57,323	0
8. MISCELLANEOUS	846	0	953	1,799	0	5	0	1,804	0
TOTAL	529,254	16,003	71,859	617,116	251,104	62,414	8,175	938,809	3,843

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	183,862	2,758	0	186,620	16,927	2,026	0	205,573
(B) OTHER INSTRUCTION & RESEARCH	29,962	3,698	0	33,660	64,734	2,281	0	100,675
(C) OTHER SALARIES AND WAGES	157,223	3,789	19,575	180,587	56,164	8,118	0	244,869
TOTAL SALARIES AND WAGES	**371,047**	**10,245**	**19,575**	**400,867**	**137,825**	**12,425**	**0**	**551,117**
2. EMPLOYEE BENEFITS	**37,866**	**342**	**2,154**	**40,362**	**13,289**	**1,009**	**0**	**54,660**
TOTAL SALARIES AND BENEFITS	**408,913**	**10,587**	**21,729**	**441,229**	**151,114**	**13,434**	**0**	**605,777**
3. LIBRARY ACQUISITIONS	13,100	12	0	13,112	2,523	505	0	16,140
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	14,106	509	805	15,420	26,776	1,481	0	43,677
5. OPERATIONAL SUPPLIES AND EXPENSES	19,555	3,159	6,674	29,388	44,199	7,310	0	80,897
6. COST OF GOODS SOLD	0	0	21,955	21,955	0	0	0	21,955
7. UTILITIES	21,449	0	2,274	23,723	164	111	0	23,998
8. MUNICIPAL TAXES	2,799	0	1	2,800	0	0	0	2,800
9. RENOVATIONS AND ALTERATIONS	2,839	0	1,936	4,775	360	947	6,356	12,438
10. EXTERNALLY CONTRACTED SERVICES	4,085	0	8,008	12,093	0	0	0	12,093
11. SCHOLARSHIPS, BURSARIES, ETC.	13,503	0	0	13,503	435	6,317	0	20,255
12. PRINCIPAL AND INTEREST REPAYMENTS	1,888	0	2,496	4,384	0	0	0	4,384
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	4,353	4,353	0	0	6,886	11,239
15. MISCELLANEOUS	7,044	264	2,453	9,761	25,894	2,666	0	38,321
16. INTERNAL COST ALLOCATIONS	-1,192	0	1,192	0	0	0	0	0
TOTAL	508,089	14,531	73,876	596,496	251,465	32,771	13,242	893,974

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TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	156,124	27,738	183,862	0	0	0	0	0	0	183,862
(B) OTHER INSTRUCTION & RESEARCH	28,509	1,453	29,962	0	0	0	0	0	0	29,962
(C) OTHER SALARIES AND WAGES	49,086	14,011	63,097	24,852	7,545	9,620	23,133	24,847	4,129	157,223
TOTAL SALARIES AND WAGES	**233,719**	**43,202**	**276,921**	**24,852**	**7,545**	**9,620**	**23,133**	**24,847**	**4,129**	**371,047**
2. EMPLOYEE BENEFITS	**21,053**	**6,051**	**27,104**	**2,741**	**844**	**678**	**2,497**	**3,567**	**434**	**37,866**
TOTAL SALARIES AND BENEFITS	**254,772**	**49,253**	**304,025**	**27,593**	**8,389**	**10,298**	**25,630**	**28,414**	**4,563**	**408,913**
3. LIBRARY ACQUISITIONS	**0**	**0**	**0**	**13,100**	**0**	**0**	**0**	**0**	**0**	**13,100**
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,119	1,141	7,260	811	1,982	402	2,555	721	375	14,106
5. OPERATIONAL SUPPLIES AND EXPENSES	11,064	338	11,402	1,543	781	769	2,579	591	1,890	19,555
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,342	0	0	18,107	0	21,449
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,799	0	2,799
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2,839	0	2,839
10. EXTERNALLY CONTRACTED SERVICES	0	292	292	193	0	248	48	3,023	281	4,085
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	13,503	0	0	0	13,503
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	1,888	1,888
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,658	321	1,979	86	107	190	1,015	1,655	2,012	7,044
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	-1,192	-1,192
TOTAL	273,613	51,345	324,958	43,326	14,601	25,411	31,827	58,149	9,817	508,089

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,635	6,847	26,744	0	-11,949	25,320	48,597	2,427	0	1,460	3,887
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	2,512	5,507	17,737	0	0	958	26,714	2,440	0	12,767	15,207
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-877	1,340	9,007	0	-11,949	24,362	21,883	-13	0	-11,307	-11,320
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,559	5,507	23,487	0	11,949	2,837	45,339	1,559	0	16,126	17,685
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	682	6,847	32,494	0	0	27,199	67,222	1,546	0	4,819	6,365

* Other Operating funds are for university infrastructure fund, $7,100 thousand; research overhead, $2,646 thousand; and social contract commitment, $17,453 thousand.

** Other Ancillary funds are for capital renewal fund, $4,819 thousand.

TRENT

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	37,813	0	110	11,385	0	49,308	3,545	1,340	1,622	55,815	1,523
2. TOTAL EXPENSE (FROM TABLE 3)	36,893	0	52	10,886	0	47,831	3,264	1,633	3,174	55,902	0
3. NET REVENUE (EXPENSE)	920	0	58	499	0	1,477	281	-293	-1,552	-87	1,523
4. NET RECONCILING ITEMS	35	0	-58	65	0	42	0	0	0	42	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	955	0	0	564	0	1,519	281	-293	-1,552	-45	1,523
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-161	0	0	-137	0	-298	-80	236	393	251	-251
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-397	397	0	-432	432	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	397	397	0	-5	432	1,221	201	-57	-1,159	206	1,272
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,860	2,010	0	-67	778	-1,139	966	1,820	-1,505	142	6,223
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,463	2,407	0	-72	1,210	82	1,167	1,763	-2,664	348	7,495

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS: OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS: SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	17,619	0	0	17,619	0	0	0	17,619	0
(II) EXTRA FORMULA	6,676	0	0	6,676	0	0	0	6,676	0
(III) OTHER MET GRANTS	1,716	0	24	1,740	1	0	810	2,551	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	786	0	0	786	0
TOTAL ONTARIO GRANTS	26,011	0	24	26,035	787	0	810	27,632	0
(C) FEDERAL	0	0	23	23	2,208	233	0	2,464	0
(D) MUNICIPAL	0	0	0	0	0	21	140	161	0
(E) OTHER	46	0	0	46	0	0	0	46	0
2. FEES (A) TUITION CREDIT	10,090	0	0	10,090	0	0	0	10,090	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,078	110	6,610	7,798	0	0	0	7,798	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	102	903	672	1,677	388
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	440	0	0	440	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,713	4,713	0	0	0	4,713	0
7. INVESTMENT INCOME	134	0	15	149	0	103	0	252	1,135
8. MISCELLANEOUS	454	0	0	454	8	80	0	542	0
TOTAL	37,813	110	11,385	49,308	3,545	1,340	1,622	55,815	1,523

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	15,387	0	0	15,387	159	6	0	15,552
(B) OTHER INSTRUCTION & RESEARCH	2,479	0	0	2,479	1,406	0	0	3,885
(C) OTHER SALARIES AND WAGES	8,874	46	2,672	11,592	64	326	0	11,982
TOTAL SALARIES AND WAGES	26,740	46	2,672	29,458	1,629	332	0	31,419
2. EMPLOYEE BENEFITS	4,144	3	450	4,597	148	34	0	4,779
TOTAL SALARIES AND BENEFITS	30,884	49	3,122	34,055	1,777	366	0	36,198
3. LIBRARY ACQUISITIONS	665	0	0	665	0	135	0	800
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	952	0	224	1,176	129	186	93	1,584
5. OPERATIONAL SUPPLIES AND EXPENSES	1,362	2	730	2,094	504	355	0	2,953
6. COST OF GOODS SOLD	0	0	2,048	2,048	0	0	0	2,048
7. UTILITIES	835	0	872	1,707	2	8	0	1,717
8. MUNICIPAL TAXES	293	0	0	293	0	0	0	293
9. RENOVATIONS AND ALTERATIONS	332	0	475	807	0	9	1,966	2,782
10. EXTERNALLY CONTRACTED SERVICES	237	0	2,123	2,360	25	39	0	2,424
11. SCHOLARSHIPS, BURSARIES, ETC.	382	0	0	382	0	390	0	772
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	467	467	0	0	0	467
13. LAND AND SITE SERVICES	0	0	0	0	0	0	37	37
14. BUILDINGS	0	0	0	0	0	0	1,078	1,078
15. MISCELLANEOUS	1,558	1	218	1,777	827	145	0	2,749
16. INTERNAL COST ALLOCATIONS	-607	0	607	0	0	0	0	0
TOTAL	36,893	52	10,886	47,831	3,264	1,633	3,174	55,902

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	15,387	0	15,387	0	0	0	0	0	0	15,387
(B) OTHER INSTRUCTION & RESEARCH	2,479	0	2,479	0	0	0	0	0	0	2,479
(C) OTHER SALARIES AND WAGES	1,596	0	1,596	1,686	623	1,166	2,256	1,142	405	8,874
TOTAL SALARIES AND WAGES	19,462	0	19,462	1,686	623	1,166	2,256	1,142	405	26,740
2. EMPLOYEE BENEFITS	2,980	0	2,980	257	95	167	383	196	66	4,144
TOTAL SALARIES AND BENEFITS	22,442	0	22,442	1,943	718	1,333	2,639	1,338	471	30,884
3. LIBRARY ACQUISITIONS	0	0	0	665	0	0	0	0	0	665
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	290	0	290	147	333	13	75	90	4	952
5. OPERATIONAL SUPPLIES AND EXPENSES	460	0	460	111	35	65	170	329	192	1,362
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	201	0	0	634	0	835
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	293	0	293
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	332	0	332
10. EXTERNALLY CONTRACTED SERVICES	11	0	11	76	54	0	64	15	17	237
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	382	0	0	0	382
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	511	0	511	30	27	103	181	242	464	1,558
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-72	-7	-528	0	0	-607
TOTAL	23,714	0	23,714	2,972	1,296	1,889	2,601	3,273	1,148	36,893

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TRENT

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-577	0	-1,236	-5	0	0	-1,818	-37	0	-33	-70
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	-423	0	-1,787	-5	0	0	-2,215	-443	0	-59	-502
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-154	0	551	0	0	0	397	406	0	26	432
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	672	0	1,236	102	0	0	2,010	695	0	83	778
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	518	0	1,787	102	0	0	2,407	1,101	0	109	1,210

* Other Ancillary funds are for budget appropriations, $109 thousand.

WATERLOO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	177,257	0	257	41,338	0	218,852	50,137	10,925	1,437	281,351	739
2. TOTAL EXPENSE (FROM TABLE 3)	176,738	0	257	42,429	0	219,424	50,687	4,609	3,449	278,169	0
3. NET REVENUE (EXPENSE)	519	0	0	-1,091	0	-572	-550	6,316	-2,012	3,182	739
4. NET RECONCILING ITEMS	-49	0	0	-36	0	-85	-34	2	-89	-206	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	470	0	0	-1,127	0	-657	-584	6,318	-2,101	2,976	739
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,205	0	0	29	0	-1,176	2,186	-6,267	3,489	-1,768	1,768
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	161	-161	0	235	-235	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-574	-161	0	-863	-235	-1,833	1,602	51	1,388	1,208	2,507
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-6,353	6,338	0	1,284	2,091	3,360	20,391	9,191	3,322	36,264	14,531
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-6,927	6,177	0	421	1,856	1,527	21,993	9,242	4,710	37,472	17,038

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	114,548	0	0	114,548	0	0	0	114,548	0
(II) EXTRA FORMULA	6,853	0	0	6,853	0	0	0	6,853	0
(III) OTHER MET GRANTS	6,821	0	0	6,821	4,937	0	1,067	12,825	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	5,775	0	0	5,775	0
TOTAL ONTARIO GRANTS	128,222	0	0	128,222	10,712	0	1,067	140,001	0
(C) FEDERAL	0	0	0	0	25,614	253	0	25,867	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	743	0	0	743	0
2. FEES (A) TUITION CREDIT	46,055	0	0	46,055	0	0	0	46,055	0
(B) TUITION NON-CREDIT	0	257	0	257	0	0	0	257	0
(C) MISCELLANEOUS	204	0	9,126	9,330	0	0	170	9,500	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	8,337	0	8,337	739
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	11,465	0	0	11,465	0
6. SALES OF SERVICE AND PRODUCTS	0	0	32,212	32,212	0	0	0	32,212	0
7. INVESTMENT INCOME	1,502	0	0	1,502	371	1,685	200	3,758	0
8. MISCELLANEOUS	1,274	0	0	1,274	1,232	650	0	3,156	0
TOTAL	177,257	257	41,338	218,852	50,137	10,925	1,437	281,351	739

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	63,905	0	0	63,905	6,565	206	0	70,676
(B) OTHER INSTRUCTION & RESEARCH	8,558	0	0	8,558	8,465	0	0	17,023
(C) OTHER SALARIES AND WAGES	53,434	139	11,240	64,813	11,236	543	0	76,592
TOTAL SALARIES AND WAGES	125,897	139	11,240	137,276	26,266	749	0	164,291
2. EMPLOYEE BENEFITS	18,051	8	1,617	19,676	2,317	70	0	22,063
TOTAL SALARIES AND BENEFITS	143,948	147	12,857	156,952	28,583	819	0	186,354
3. LIBRARY ACQUISITIONS	4,618	0	0	4,618	0	0	294	4,912
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,603	0	1,339	5,942	5,600	163	460	12,165
5. OPERATIONAL SUPPLIES AND EXPENSES	8,972	110	6,185	15,267	10,732	798	18	26,815
6. COST OF GOODS SOLD	0	0	16,492	16,492	0	0	0	16,492
7. UTILITIES	6,005	0	1,810	7,815	0	0	0	7,815
8. MUNICIPAL TAXES	1,360	0	674	2,034	0	0	0	2,034
9. RENOVATIONS AND ALTERATIONS	750	0	399	1,149	0	0	1,194	2,343
10. EXTERNALLY CONTRACTED SERVICES	587	0	0	587	0	0	0	587
11. SCHOLARSHIPS, BURSARIES, ETC.	1,801	0	0	1,801	522	2,626	0	4,949
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,339	1,339	0	0	0	1,339
13. LAND AND SITE SERVICES	0	0	372	372	0	15	54	441
14. BUILDINGS	0	0	836	836	0	0	1,429	2,265
15. MISCELLANEOUS	4,094	0	126	4,220	5,250	188	0	9,658
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	176,738	257	42,429	219,424	50,687	4,609	3,449	278,169

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	63,905	0	63,905	0	0	0	0	0	0	63,905
(B) OTHER INSTRUCTION & RESEARCH	8,558	0	8,558	0	0	0	0	0	0	8,558
(C) OTHER SALARIES AND WAGES	17,647	0	17,647	5,228	4,920	5,139	8,790	10,785	925	53,434
TOTAL SALARIES AND WAGES	90,110	0	90,110	5,228	4,920	5,139	8,790	10,785	925	125,897
2. EMPLOYEE BENEFITS	11,862	0	11,862	893	825	928	1,505	1,735	303	18,051
TOTAL SALARIES AND BENEFITS	101,972	0	101,972	6,121	5,745	6,067	10,295	12,520	1,228	143,948
3. LIBRARY ACQUISITIONS	0	0	0	4,618	0	0	0	0	0	4,618
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,247	0	2,247	481	1,292	122	268	181	12	4,603
5. OPERATIONAL SUPPLIES AND EXPENSES	5,661	0	5,661	302	378	486	1,035	757	353	8,972
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	974	0	0	5,031	0	6,005
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,360	0	1,360
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	750	0	750
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	587	0	587
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,801	0	0	0	1,801
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,433	0	1,433	24	22	575	553	963	524	4,094
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	111,313	0	111,313	11,546	8,411	9,051	12,151	22,149	2,117	176,738

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,680	241	3,458	0	0	0	5,379	335	0	441	776
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	2,263	340	2,937	0	0	0	5,540	570	0	441	1,011
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-583	-99	521	0	0	0	-161	-235	0	0	-235
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	3,060	340	2,938	0	0	0	6,338	1,364	0	727	2,091
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,477	241	3,459	0	0	0	6,177	1,129	0	727	1,856

* Other Ancillary funds are for capital debt retirement, $727 thousand.

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1 TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	244,424	0	10,690	59,678	0	314,792	43,781	24,275	31,836	414,684	651
2 TOTAL EXPENSE (FROM TABLE 3)	237,309	0	11,226	59,937	0	308,472	51,169	8,222	37,177	405,040	0
3 NET REVENUE (EXPENSE)	7,115	0	-536	-259	0	6,320	-7,388	16,053	-5,341	9,644	651
4 NET RECONCILING ITEMS	160	0	50	-520	0	-310	0	530	-5	215	0
5 NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	7,275	0	-486	-779	0	6,010	-7,388	16,583	-5,346	9,859	651
6 INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-2,248	0	213	-969	0	-3,004	6,994	-9,171	4,726	-455	455
7 NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-4,744	4,744	0	-729	729	0	0	0	0	0	0
8 INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	283	4,744	-273	-2,477	729	3,006	-394	7,412	-620	9,404	1,106
9 BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-8,979	15,816	3,469	-644	6,055	15,717	16,875	37,727	7,516	77,835	27,533
10 BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-8,696	20,560	3,196	-3,121	6,784	18,723	16,481	45,139	6,896	87,239	28,639

Note: In addition to the above revenue and expenses, $4,357 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	150,617	0	0	150,617	0	0	0	150,617	0
(II) EXTRA FORMULA	4,350	0	0	4,350	0	0	0	4,350	0
(III) OTHER MET GRANTS	8,420	33	168	8,621	39	0	10,328	18,988	0
(B) OTHER ONTARIO GRANTS	1,962	1,887	114	3,963	3,741	282	0	7,986	0
TOTAL ONTARIO GRANTS	165,349	1,920	282	167,551	3,780	282	10,328	181,941	0
(C) FEDERAL	605	582	63	1,250	26,061	378	37	27,726	0
(D) MUNICIPAL	0	0	4	4	0	818	50	872	0
(E) OTHER	176	0	0	176	840	385	0	1,401	0
2. FEES (A) TUITION CREDIT	52,180	0	0	52,180	0	0	0	52,180	0
(B) TUITION NON-CREDIT	0	5,827	0	5,827	0	0	0	5,827	0
(C) MISCELLANEOUS	9,465	7	18,054	27,526	0	0	0	27,526	0
3. BORROWINGS	0	0	0	0	0	0	18,206	18,206	0
4. DONATIONS	259	576	49	884	512	13,043	129	14,568	651
5. NON-GOVT. GRANTS & CONTRACTS	370	816	0	1,186	12,588	587	770	15,131	0
6. SALES OF SERVICE AND PRODUCTS	0	0	40,863	40,863	0	0	0	40,863	0
7. INVESTMENT INCOME	6,393	282	185	6,860	0	7,754	2,316	16,930	0
8. MISCELLANEOUS	9,627	680	178	10,485	0	1,028	0	11,513	0
TOTAL	244,424	10,690	59,678	314,792	43,781	24,275	31,836	414,684	651

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	87,309	1,592	0	88,901	2,317	870	0	92,088
(B) OTHER INSTRUCTION & RESEARCH	6,877	155	0	7,032	6,155	34	0	13,221
(C) OTHER SALARIES AND WAGES	66,554	2,395	18,243	87,192	20,144	650	0	107,986
TOTAL SALARIES AND WAGES	160,740	4,142	18,243	183,125	28,616	1,554	0	213,295
2. EMPLOYEE BENEFITS	31,101	606	2,563	34,270	3,898	-75	0	38,093
TOTAL SALARIES AND BENEFITS	191,841	4,748	20,806	217,395	32,514	1,479	0	251,388
3. LIBRARY ACQUISITIONS	5,592	8	0	5,600	0	281	0	5,881
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,403	238	2,622	10,263	3,915	694	2,465	17,337
5. OPERATIONAL SUPPLIES AND EXPENSES	10,310	1,414	4,188	15,912	9,450	542	54	25,958
6. COST OF GOODS SOLD	0	0	18,867	18,867	0	0	0	18,867
7. UTILITIES	6,064	0	2,315	8,379	0	0	0	8,379
8. MUNICIPAL TAXES	1,473	0	1,089	2,562	0	0	0	2,562
9. RENOVATIONS AND ALTERATIONS	362	73	187	622	0	74	5,532	6,228
10. EXTERNALLY CONTRACTED SERVICES	3,700	0	664	4,364	336	0	0	4,700
11. SCHOLARSHIPS, BURSARIES, ETC.	3,930	34	0	3,964	0	2,314	0	6,278
12. PRINCIPAL AND INTEREST REPAYMENTS	958	2	4,228	5,188	0	0	0	5,188
13. LAND AND SITE SERVICES	32	0	0	32	0	0	4,192	4,224
14. BUILDINGS	0	0	273	273	0	0	24,629	24,902
15. MISCELLANEOUS	8,768	4,159	3,286	16,213	3,794	2,836	305	23,148
16. INTERNAL COST ALLOCATIONS	-3,124	550	1,412	-1,162	1,160	2	0	0
TOTAL	237,309	11,226	59,937	308,472	51,169	8,222	37,177	405,040

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TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	74,342	12,967	87,309	0	0	0	0	0	0	87,309
(B) OTHER INSTRUCTION & RESEARCH	6,620	257	6,877	0	0	0	0	0	0	6,877
(C) OTHER SALARIES AND WAGES	20,816	3,933	24,749	8,711	5,776	5,710	10,677	8,739	2,192	66,554
TOTAL SALARIES AND WAGES	101,778	17,157	118,935	8,711	5,776	5,710	10,677	8,739	2,192	160,740
2. EMPLOYEE BENEFITS	19,634	3,404	23,038	1,737	1,145	987	2,125	1,622	447	31,101
TOTAL SALARIES AND BENEFITS	121,412	20,561	141,973	10,448	6,921	6,697	12,802	10,361	2,639	191,841
3. LIBRARY ACQUISITIONS	0	0	0	5,592	0	0	0	0	0	5,592
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,885	371	4,256	396	1,301	349	401	551	149	7,403
5. OPERATIONAL SUPPLIES AND EXPENSES	3,682	994	4,676	432	1,313	720	1,087	1,239	843	10,310
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	6,064	0	6,064
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,473	0	1,473
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	362	0	362
10. EXTERNALLY CONTRACTED SERVICES	1,345	1,215	2,560	0	190	304	272	266	108	3,700
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,930	0	0	0	3,930
12. PRINCIPAL AND INTEREST REPAYMENTS	11	0	11	0	733	3	38	0	173	958
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	32	0	32
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,832	355	3,187	79	183	892	1,043	1,488	1,896	8,768
16. INTERNAL COST ALLOCATIONS	48	-43	5	0	-83	149	-3,195	0	0	-3,124
TOTAL	133,215	23,453	156,668	16,947	10,558	13,044	12,448	21,836	5,808	237,309

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,351	0	1,774	19	0	1,600	4,744	1,950	0	0	1,950
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	270	0	0	-15	0	0	255	1,647	0	0	1,647
3. OTHER	206	0	0	49	0	0	255	426	0	0	426
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	1,287	0	1,774	83	0	1,600	4,744	729	0	0	729
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	3,409	0	9,806	901	0	1,700	15,816	6,055	0	0	6,055
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	4,696	0	11,580	984	0	3,300	20,560	6,784	0	0	6,784

* Other Operating funds are for provision for losses, $3,300 thousand.

WILFRID LAURIER

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	55,903	0	0	11,154	0	67,057	2,473	2,441	10,400	82,371	636
2. TOTAL EXPENSE (FROM TABLE 3)	55,312	0	0	11,301	0	66,613	2,217	1,995	7,167	77,992	0
3. NET REVENUE (EXPENSE)	591	0	0	-147	0	444	256	446	3,233	4,379	636
4. NET RECONCILING ITEMS	-1,236	0	0	210	0	-1,026	-104	0	1,130	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-645	0	0	63	0	-582	152	446	4,363	4,379	636
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	70	0	0	0	0	70	4	364	0	438	-438
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	429	-429	0	-35	35	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-146	-429	0	28	35	-512	156	810	4,363	4,817	198
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-698	2,161	0	56	3	1,522	1,287	4,885	2,836	10,530	6,285
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-844	1,732	0	84	38	1,010	1,443	5,695	7,199	15,347	6,483

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	32,292	0	0	32,292	0	0	0	32,292	0
(II) EXTRA FORMULA	5,786	0	0	5,786	0	0	0	5,786	0
(III) OTHER MET GRANTS	608	0	252	860	60	143	9,822	10,885	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	62	72	0	134	0
TOTAL ONTARIO GRANTS	**38,686**	**0**	**252**	**38,938**	**122**	**215**	**9,822**	**49,097**	**0**
(C) FEDERAL	0	0	0	0	1,190	26	0	1,216	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	15,251	0	0	15,251	0	0	0	15,251	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	824	0	4,179	5,003	0	0	0	5,003	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,187	0	1,187	29
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,161	501	0	1,662	0
6. SALES OF SERVICE AND PRODUCTS	0	0	6,723	6,723	0	0	0	6,723	0
7. INVESTMENT INCOME	1,062	0	0	1,062	0	509	262	1,833	607
8. MISCELLANEOUS	80	0	0	80	0	3	316	399	0
TOTAL	55,903	0	11,154	67,057	2,473	2,441	10,400	82,371	636

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	23,657	0	0	23,657	118	77	0	23,852
(B) OTHER INSTRUCTION & RESEARCH	1,763	0	0	1,763	0	0	0	1,763
(C) OTHER SALARIES AND WAGES	15,086	0	2,731	17,817	899	685	0	19,401
TOTAL SALARIES AND WAGES	40,506	0	2,731	43,237	1,017	762	0	45,016
2. EMPLOYEE BENEFITS	5,210	0	326	5,536	60	62	0	5,658
TOTAL SALARIES AND BENEFITS	45,716	0	3,057	48,773	1,077	824	0	50,674
3. LIBRARY ACQUISITIONS	1,251	0	0	1,251	0	0	0	1,251
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,348	0	61	1,409	147	242	648	2,446
5. OPERATIONAL SUPPLIES AND EXPENSES	2,293	0	383	2,676	546	307	0	3,529
6. COST OF GOODS SOLD	0	0	4,390	4,390	0	0	0	4,390
7. UTILITIES	1,294	0	601	1,895	0	20	0	1,915
8. MUNICIPAL TAXES	459	0	0	459	0	0	0	459
9. RENOVATIONS AND ALTERATIONS	82	0	524	606	0	0	322	928
10. EXTERNALLY CONTRACTED SERVICES	420	0	50	470	0	14	0	484
11. SCHOLARSHIPS, BURSARIES, ETC.	684	0	0	684	0	439	0	1,123
12. PRINCIPAL AND INTEREST REPAYMENTS	104	0	1,803	1,907	0	0	0	1,907
13. LAND AND SITE SERVICES	0	0	86	86	0	0	362	448
14. BUILDINGS	0	0	4	4	0	0	5,835	5,839
15. MISCELLANEOUS	1,873	0	130	2,003	447	149	0	2,599
16. INTERNAL COST ALLOCATIONS	-212	0	212	0	0	0	0	0
TOTAL	55,312	0	11,301	66,613	2,217	1,995	7,167	77,992

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	23,657	0	23,657	0	0	0	0	0	0	23,657
(B) OTHER INSTRUCTION & RESEARCH	1,763	0	1,763	0	0	0	0	0	0	1,763
(C) OTHER SALARIES AND WAGES	4,460	0	4,460	1,759	1,162	1,589	3,139	2,055	922	15,086
TOTAL SALARIES AND WAGES	29,880	0	29,880	1,759	1,162	1,589	3,139	2,055	922	40,506
2. EMPLOYEE BENEFITS	3,536	0	3,536	244	151	204	410	541	124	5,210
TOTAL SALARIES AND BENEFITS	33,416	0	33,416	2,003	1,313	1,793	3,549	2,596	1,046	45,716
3. LIBRARY ACQUISITIONS	0	0	0	1,251	0	0	0	0	0	1,251
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	437	0	437	67	700	6	90	13	35	1,348
5. OPERATIONAL SUPPLIES AND EXPENSES	1,104	0	1,104	116	82	203	363	166	259	2,293
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	125	0	0	1,169	0	1,294
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	459	0	459
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	82	0	82
10. EXTERNALLY CONTRACTED SERVICES	49	0	49	0	35	11	51	262	12	420
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	684	0	0	0	684
12. PRINCIPAL AND INTEREST REPAYMENTS	104	0	104	0	0	0	0	0	0	104
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	715	0	715	13	32	188	289	124	512	1,873
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-140	-72	0	0	-212
TOTAL	35,825	0	35,825	3,450	2,287	2,745	4,270	4,871	1,864	55,312

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WILFRID LAURIER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-90	0	122	0	0	-461	-429	35	0	0	35
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-90	0	122	0	0	-461	-429	35	0	0	35
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	90	0	89	0	0	1,982	2,161	3	0	0	3
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	211	0	0	1,521	1,732	38	0	0	38

* Other Operating funds are for program development, $1,521 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	106,111	0	0	17,761	0	123,872	9,356	2,710	2,310	138,248	797
2. TOTAL EXPENSE (FROM TABLE 3)	109,399	0	0	16,953	0	126,352	8,720	2,542	2,961	140,575	0
3. NET REVENUE (EXPENSE)	-3,288	0	0	808	0	-2,480	636	168	-651	-2,327	797
4. NET RECONCILING ITEMS	356	0	0	4	0	360	0	0	-395	-35	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,932	0	0	812	0	-2,120	636	168	-1,046	-2,362	797
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,263	0	0	-1,109	0	-2,372	432	289	1,944	293	-293
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	4,198	-4,198	0	297	-297	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	3	-4,198	0	0	-297	-4,492	1,068	457	898	-2,069	504
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	674	14,727	0	0	615	16,016	6,213	1,701	1,568	25,498	6,692
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	677	10,529	0	0	318	11,524	7,281	2,158	2,466	23,429	7,196

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	64,824	0	0	64,824	0	0	0	64,824	0
(II) EXTRA FORMULA	4,771	0	0	4,771	0	0	0	4,771	0
(III) OTHER MET GRANTS	1,955	0	191	2,146	3	0	596	2,745	0
(B) OTHER ONTARIO GRANTS	21	0	0	21	932	380	624	1,957	0
TOTAL ONTARIO GRANTS	71,571	0	191	71,762	935	380	1,220	74,297	0
(C) FEDERAL	0	0	0	0	5,902	0	0	5,902	0
(D) MUNICIPAL	0	0	0	0	99	0	0	99	0
(E) OTHER	0	0	0	0	574	0	0	574	0
2. FEES (A) TUITION CREDIT	30,909	0	0	30,909	0	0	0	30,909	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,983	0	4,973	6,956	0	0	0	6,956	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,940	1,062	3,002	487
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,846	0	0	1,846	0
6. SALES OF SERVICE AND PRODUCTS	0	0	12,597	12,597	0	0	0	12,597	0
7. INVESTMENT INCOME	1,535	0	0	1,535	0	390	28	1,953	310
8. MISCELLANEOUS	113	0	0	113	0	0	0	113	0
TOTAL	106,111	0	17,761	123,872	9,356	2,710	2,310	138,248	797

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	38,481	0	0	38,481	0	0	0	38,481
(B) OTHER INSTRUCTION & RESEARCH	7,596	0	0	7,596	4,282	0	0	11,878
(C) OTHER SALARIES AND WAGES	30,255	0	4,821	35,076	0	489	0	35,565
TOTAL SALARIES AND WAGES	76,332	0	4,821	81,153	4,282	489	0	85,924
2. EMPLOYEE BENEFITS	12,787	0	898	13,685	383	48	0	14,116
TOTAL SALARIES AND BENEFITS	89,119	0	5,719	94,838	4,665	537	0	100,040
3. LIBRARY ACQUISITIONS	2,160	0	0	2,160	0	0	0	2,160
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,346	0	623	5,969	1,591	359	0	7,919
5. OPERATIONAL SUPPLIES AND EXPENSES	2,551	0	582	3,133	2,464	879	207	6,683
6. COST OF GOODS SOLD	0	0	6,252	6,252	0	0	0	6,252
7. UTILITIES	2,522	0	1,000	3,522	0	0	0	3,522
8. MUNICIPAL TAXES	854	0	92	946	0	0	0	946
9. RENOVATIONS AND ALTERATIONS	1,451	0	622	2,073	0	0	104	2,177
10. EXTERNALLY CONTRACTED SERVICES	220	0	28	248	0	0	0	248
11. SCHOLARSHIPS, BURSARIES, ETC.	893	0	0	893	0	767	0	1,660
12. PRINCIPAL AND INTEREST REPAYMENTS	395	0	1,494	1,889	0	0	0	1,889
13. LAND AND SITE SERVICES	0	0	77	77	0	0	0	77
14. BUILDINGS	0	0	57	57	0	0	2,650	2,707
15. MISCELLANEOUS	4,004	0	291	4,295	0	0	0	4,295
16. INTERNAL COST ALLOCATIONS	-116	0	116	0	0	0	0	0
TOTAL	109,399	0	16,953	126,352	8,720	2,542	2,961	140,575

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	38,481	0	38,481	0	0	0	0	0	0	38,481
(B) OTHER INSTRUCTION & RESEARCH	7,596	0	7,596	0	0	0	0	0	0	7,596
(C) OTHER SALARIES AND WAGES	7,906	0	7,906	4,368	2,647	3,256	4,917	6,151	1,010	30,255
TOTAL SALARIES AND WAGES	53,983	0	53,983	4,368	2,647	3,256	4,917	6,151	1,010	76,332
2. EMPLOYEE BENEFITS	8,537	0	8,537	796	484	509	1,010	1,347	104	12,787
TOTAL SALARIES AND BENEFITS	62,520	0	62,520	5,164	3,131	3,765	5,927	7,498	1,114	89,119
3. LIBRARY ACQUISITIONS	0	0	0	2,160	0	0	0	0	0	2,160
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,273	0	1,273	157	2,586	692	276	324	38	5,346
5. OPERATIONAL SUPPLIES AND EXPENSES	1,381	0	1,381	77	67	216	74	481	255	2,551
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	95	0	0	2,427	0	2,522
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	854	0	854
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,451	0	1,451
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	220	0	220
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	893	0	0	0	893
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	395	0	0	0	395
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,448	0	1,448	51	129	608	58	690	1,020	4,004
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	-116	-116
TOTAL	66,622	0	66,622	7,609	6,008	6,569	6,335	13,945	2,311	109,399

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: WINDSOR

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	-340	-3,858	0	0	0	-4,198	-297	0	0	-297
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-340	-3,858	0	0	0	-4,198	-297	0	0	-297
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,835	6,498	200	0	5,194	14,727	615	0	0	615
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,495	2,640	200	0	5,194	10,529	318	0	0	318

* Other Operating funds are for capital equipment, $1,750 thousand; financial planning, $1,500 thousand; stabilization fund, $1,801 thousand; and benefit stabilization, $143 thousand.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	278,748	0	4,578	44,185	0	327,511	22,229	3,987	4,697	358,424	2,430
2. TOTAL EXPENSE (FROM TABLE 3)	277,152	0	4,893	49,977	0	332,022	22,018	1,457	7,934	363,431	0
3. NET REVENUE (EXPENSE)	1,596	0	-315	-5,792	0	-4,511	211	2,530	-3,237	-5,007	2,430
4. NET RECONCILING ITEMS	-6,800	0	334	-334	0	-6,800	0	0	-3,974	-10,774	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-5,204	0	19	-6,126	0	-11,311	211	2,530	-7,211	-15,781	2,430
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-155	0	-19	479	0	305	-923	-2,414	3,133	101	-101
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	5,448	-5,448	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	89	-5,448	0	-5,647	0	-11,006	-712	116	-4,078	-15,680	2,329
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	11	17,268	0	-13,716	0	3,563	17,202	12,513	-7,203	26,075	14,660
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	100	11,820	0	-19,363	0	-7,443	16,490	12,629	-11,281	10,395	16,989

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	145,317	0	0	145,317	0	0	0	145,317	0
(II) EXTRA FORMULA	34,615	0	0	34,615	0	0	0	34,615	0
(III) OTHER MET GRANTS	10,634	0	652	11,286	65	0	2,241	13,502	0
(B) OTHER ONTARIO GRANTS	195	0	0	195	632	0	0	827	0
TOTAL ONTARIO GRANTS	190,761	0	652	191,413	697	0	2,241	194,351	0
(C) FEDERAL	285	0	0	285	14,047	142	0	14,484	0
(D) MUNICIPAL	17	0	0	17	97	0	0	114	0
(E) OTHER	430	0	0	430	615	0	0	1,045	0
2. FEES (A) TUITION CREDIT	69,746	0	0	69,746	0	0	0	69,746	0
(B) TUITION NON-CREDIT	0	4,575	0	4,575	0	0	0	4,575	0
(C) MISCELLANEOUS	13,311	3	13,630	26,944	0	0	1,451	28,395	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	880	0	0	880	0	3,074	351	4,305	937
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	6,773	47	0	6,820	0
6. SALES OF SERVICE AND PRODUCTS	0	0	29,302	29,302	0	0	0	29,302	0
7. INVESTMENT INCOME	2,613	0	39	2,652	0	581	500	3,733	1,493
8. MISCELLANEOUS	695	0	562	1,257	0	143	154	1,554	0
TOTAL	278,748	4,578	44,185	327,511	22,229	3,987	4,697	358,424	2,430

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TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	100,508	0	0	100,508	1,491	0	0	101,999
(B) OTHER INSTRUCTION & RESEARCH	10,030	2,083	0	12,113	3,717	0	0	15,830
(C) OTHER SALARIES AND WAGES	86,931	584	11,175	98,690	6,746	294	0	105,730
TOTAL SALARIES AND WAGES	197,469	2,667	11,175	211,311	11,954	294	0	223,559
2. EMPLOYEE BENEFITS	24,425	96	1,881	26,402	858	8	0	27,268
TOTAL SALARIES AND BENEFITS	221,894	2,763	13,056	237,713	12,812	302	0	250,827
3. LIBRARY ACQUISITIONS	4,934	0	0	4,934	0	303	0	5,237
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	13,483	121	652	14,256	2,326	25	603	17,210
5. OPERATIONAL SUPPLIES AND EXPENSES	7,679	1,105	3,056	11,840	3,066	82	45	15,033
6. COST OF GOODS SOLD	0	0	15,377	15,377	0	0	0	15,377
7. UTILITIES	9,431	28	4,209	13,668	79	0	0	13,747
8. MUNICIPAL TAXES	2,061	0	0	2,061	0	0	0	2,061
9. RENOVATIONS AND ALTERATIONS	1,311	4	1,212	2,527	13	0	1,096	3,636
10. EXTERNALLY CONTRACTED SERVICES	1,756	1	969	2,726	0	0	190	2,916
11. SCHOLARSHIPS, BURSARIES, ETC.	3,969	0	0	3,969	89	647	0	4,705
12. PRINCIPAL AND INTEREST REPAYMENTS	62	0	11,027	11,089	0	0	1,451	12,540
13. LAND AND SITE SERVICES	0	0	0	0	0	0	642	642
14. BUILDINGS	0	0	0	0	0	0	3,868	3,868
15. MISCELLANEOUS	10,572	871	419	11,862	3,633	98	39	15,632
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	277,152	4,893	49,977	332,022	22,018	1,457	7,934	363,431

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	100,508	0	100,508	0	0	0	0	0	0	100,508
(B) OTHER INSTRUCTION & RESEARCH	10,030	0	10,030	0	0	0	0	0	0	10,030
(C) OTHER SALARIES AND WAGES	35,697	0	35,697	9,077	6,140	5,207	12,954	14,146	3,710	86,931
TOTAL SALARIES AND WAGES	146,235	0	146,235	9,077	6,140	5,207	12,954	14,146	3,710	197,469
2. EMPLOYEE BENEFITS	16,979	0	16,979	1,380	738	700	1,804	2,251	573	24,425
TOTAL SALARIES AND BENEFITS	163,214	0	163,214	10,457	6,878	5,907	14,758	16,397	4,283	221,894
3. LIBRARY ACQUISITIONS	0	0	0	4,934	0	0	0	0	0	4,934
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,261	0	4,261	975	4,840	441	1,275	1,182	509	13,483
5. OPERATIONAL SUPPLIES AND EXPENSES	1,872	0	1,872	353	445	325	1,383	1,523	1,778	7,679
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,454	0	0	5,977	0	9,431
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,061	0	2,061
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,311	0	1,311
10. EXTERNALLY CONTRACTED SERVICES	35	0	35	7	0	4	18	1,284	408	1,756
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,969	0	0	0	3,969
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	62	0	0	0	62
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	6,377	0	6,377	146	1,145	443	709	403	1,349	10,572
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	175,759	0	175,759	16,872	16,762	11,151	18,143	30,138	8,327	277,152

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1994
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	2,100	17,506	0	0	830	20,436	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	1,600	16,654	0	0	7,630	25,884	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	500	852	0	0	-6,800	-5,448	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,600	18,968	0	9,000	-12,300	17,268	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,100	19,820	0	9,000	-19,100	11,820	0	0	0	0

* Other Operating funds are for vacation pay accrual, ($5,600) thousand; and early retirement accrual, ($13,500) thousand.